

**Medium Term Revenue &
Expenditure Framework 2015/16
to 2017/18**

Narrations



MAMUSA LOCAL MUNICIPALITY
"NW 393"



Notice is hereby given of a Special Council meeting of Mamusa Local Municipality that will be held on

AT

In the Council Chambers, 28 Schweizer street, SCHWEIZER-RENEKE

**R.R. GINCANE
MUNICIPAL MANAGER**



AGENDA SPECIAL COUNCIL MEETING 29 MAY 2015

1. **OPENING AND WELCOME**
2. **CONSTITUTION**
3. **APPLICATIONS FOR LEAVE OF ABSENCE**
4. **DECLARATION/DISCLOSURE OF INTEREST**

In terms of Section 5 [1][a] Schedule 5 of the Local Government Municipal Systems Act No. 117 of 1998 a Councilor must disclose to the municipal Council or any Committee of which the Councilor is a member, any direct or indirect personal or private business interest that the Councilor may have in any matter before the Council or Committee.

5. **FINAL INTEGRATED DEVELOPMENT PLAN AND OPERATING AND CAPITAL BUDGET FOR MTREF 2015/16; 2016/17; 2017/18**



5. FINAL INTEGRATED DEVELOPMENT PLAN AND OPERATING AND CAPITAL BUDGET FOR MTREF 2015/16; 2016/17; 2017/18

5.1 PURPOSE

To table the Final Integrated Development Plan and Operating and Capital Budget for MTREF 2015/16; 2016/17; 2017/18

5.2 BACKGROUND

The attached Final Integrated Development Plan and Operating and Capital Budget for MTREF 2015/16; 2016/17; 2017/18

The MFMA No. 56 of 2003, Section 24 requires that

- (1) The Municipal council must at least 30 days before the start of the Budget year consider approval of the annual budget. Taking into account subsection 2 & 3 of the MFMA.

5.3 MOTIVATION

The attached Final IDP and Budget has been compiled and tabled in Accordance with legal requirement and was informed by National Guidelines

5.4 RECOMMENDATION

Recommended that:

- A. That Council Consider the Draft Operating and Capital Budget for MTREF 2015/16; 2016/17; 2017/18
- a) A1- Budget summary
 - b) A2 – Budgeted Financial Performance (revenue and expenditure by standard classification)
 - c) A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote).



AGENDA SPECIAL COUNCIL MEETING 29 MAY 2015

- a) **Budget Policy**
- b) **Investment and Cash Management Policy**
- c) **Anti-Fraud Policy**
- d) **Debt Write off Policy**
- e) **Credit Control Policy**
- f) **Indigent Policy**
- g) **Supply Chain Management Policy**
- h) **Municipal Property Rate By-law**
- i) **Municipal Property Rate Policy**
- j) **Travel and Subsistence Policy**
- k) **Municipal Tariff Policy**

1. Executive Summary

The application of sound financial management principles for the compilation of the Mamusa Local Municipality's financial plan is essential and critical to ensure that the Council remains financially viable and that municipal services are provided sustainably, economically, equitably and efficiently to all communities.

The municipality's business plan and service delivery priorities were reviewed as part of this year's planning and budget process. Key areas where savings are expected to be curbed on telephone and internet usage, printing, workshops and travel, accommodation, and catering. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers, one of the strategies is "operation duela" which is spearheaded by councillors. Where they embark on departmental door to door campaign.

National Treasury's MFMA Circular No. 75 and 72 were used to guide the compilation of the 2015-16 MTREF Budget.

The main challenges experienced during the compilation of the Draft 2015-16 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities.
- The resistance of consumers to pay for service rendered by the municipality
- Non-achievement of full cost recovery of specific user charges especially in relation to trading services;
- The increase in municipal debtors book v/s the demand for service and payment of major creditors like Eskom and Auditor General.
- Limited socio-economic activities around Mamusa Local Municipality i.e job creation, low education attainment
- The increased cost of bulk water and which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable.
- Unchanged property rate tariff due to unaffordability
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies.
- Reduction of our budget by at least R10 million due to no allocation from the district Municipality in the subsidisation of our indigents.

The following budget principles and guidelines informed the compilation of the 2015/16 MTREF:

- The 2014/15 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2015/16 draft annual budget;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, i.e. the cost of bulk electricity.
- In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs within Mamusa Local Municipality.
- There will be no budget allocated to The District funded projects unless the necessary grants to the municipality are reflected in their budget and have been gazette.
- The prioritization of the capital projects by Council
- Insufficient increase in the collection rate of the municipality
- The following expenditure items were thoroughly discussed with relevant directors to ensure that their intensions and costing are motivated for:
 - Refreshments and meals
 - Furniture and office equipment
 - Overtime expenditure
 - Special events
 - Mayoral bursaries and donations
 - Subsistence and Travelling

Table 1 Consolidated Overview of the Draft 2015/16 MTREF

R Thousand	Adjustmant Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Total Operating Revenue	R 146 458 569	R 138 420 000	R 146 714 718	R 155 169 622
Total Operating Expenditure	R 148 149 086	R 138 627 104	R 145 043 725	R 152 936 278
Total Capital Exp	R 23 814 211	R 28 623 000	R 30 406 049	R 32 108 787

Total operating revenue has decreased by 6 per cent or R 8 million for the 2015/16 financial year when compared to the 2014/15 Adjustments Budget. For the two outer years, operational revenue will increase by 5.7 and 5.4 per cent respectively. Total operating expenditure for the Final 2015/16 financial year has been appropriated at R138 million and translates into a budgeted surplus of R 17.4 million i.e. operating revenue plus capital revenue less expenditure. When compared to the 2014/15 Adjustments Budget, operational expenditure has decreased by 6.9 per cent in the 2015/16 budget. These surplus will be used to fund capital expenditure if the municipality is able improve on the anticipated collection rates per service.

The capital budget of R 28.6 million for the final 2015/16 is 16.8 per cent more when compared to the 2014/15 Adjustment Budget. This sudden increase is due to the extra R12 million that the municipality has received in Municipal Infrastructure Grant in the current year which will only be utilised in the 2015/16 budget. This was received as a result of good expenditure trend on our MIG funded projects. This good trend in expenditure is as a result of the appointment of a technical director in 2013. The extra MIG has increased from R6.2 million to R12 million in 2013/14 and 2014/15 budget years respectively. Unfortunately the municipality does not have sufficient funds in place to implement their own projects. Therefore the extra MIG allocation comes in handy in this regard.

The municipality is also anticipating the allocation of this extra MIG in the outer two years hence a huge expenditure is projected for 2016/17 and 2017/18.

The following projects also requires funding to ensure that service is rendered effectively and our revenue is enhanced:

- Replacement of water and electrical meters for effective and accurate billing
- Resuscitation of our water and sewer networks (Function of the District)
- Improvement of the electricity network around Mamusa Local Municipality
- Purchasing of proper plant and equipment – for maintenance of roads and infrastructure

2.1 OPERATING REVENUE FRAMEWORK

In order for Mamusa Local Municipality to provide quality and efficient services to its constituents the municipality also needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

It's against this background that the municipality has embarked in a campaign to improve on revenue collection. The introduction of Duella for better services campaign seeks to reach a wider range of our affording constituents and of course also make those non-affording members of the need to consume service at the rate not exceeding their limit. This campaign seeks to improve the collection rate of the municipality on services

The culture of non-payment or rather the resistance to pay for services is a National crisis hence the sudden Eskom crisis. Mamusa Local Municipality is no exception in this regard. Moreover the decaying network infrastructure also contributes to poor services. Poor service results in non-payment by our customers.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Slow growth within the municipality
- Efficient revenue management, which aims to ensure at least 75 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new revenue basis and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

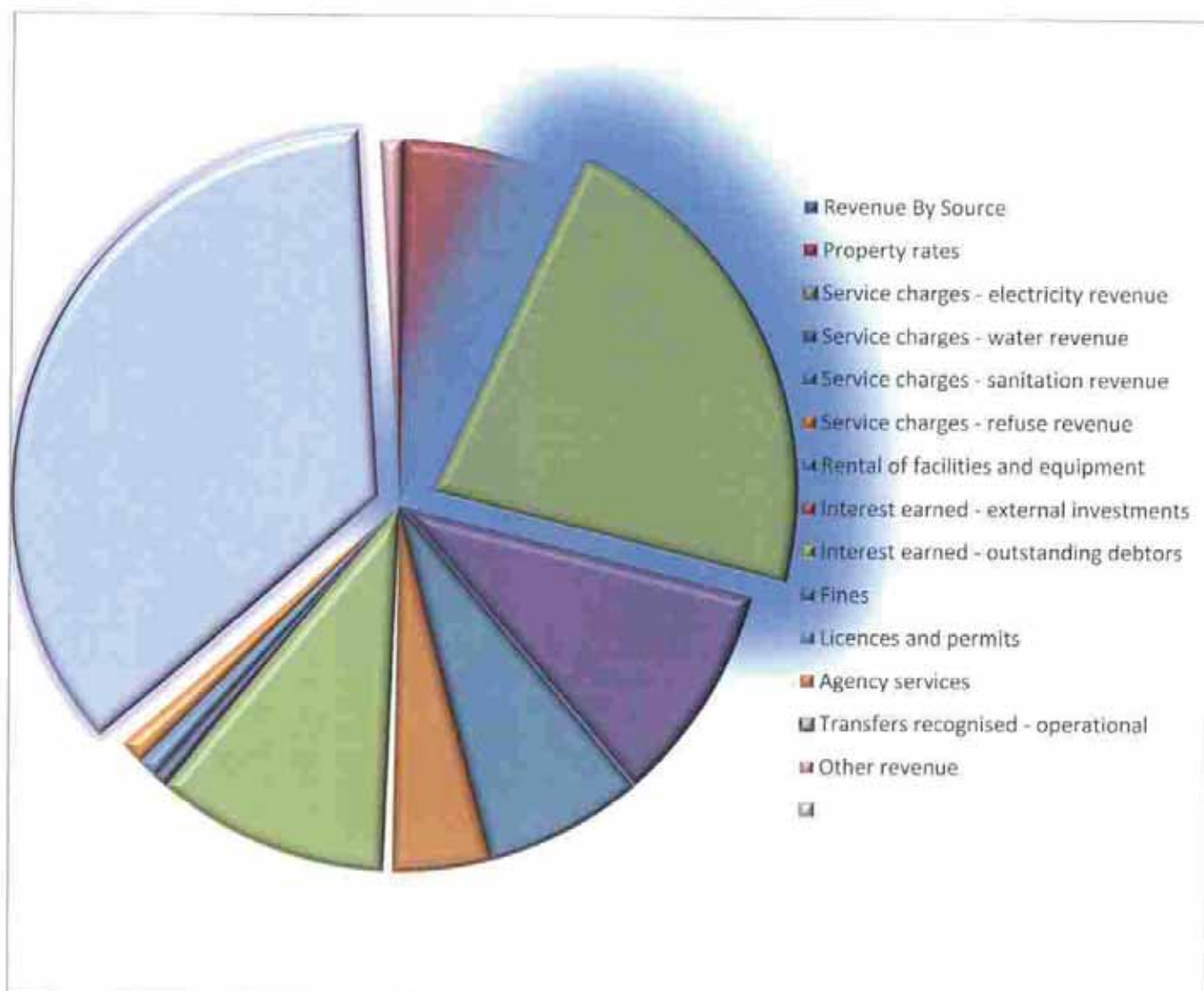
The following table reflects the tariff increases for the budget year 2015/16:

RATES AND TARIFF SCHEDULE				
1	TARIFF ADJUSTMENTS	2013/14	2014/15	2015/16
	That notice been taken of the following average tariff increases			
2.1	Electricity	8.00%	0.06	12.20%
2.2	Water	6.00%	0.05	4.80%
2.3	Sewerage	6.00%	0.05	4.80%
2.4	Refuse	6.00%	0.05	4.80%
2.5	Tax & Rates	6.00%	0.05	-5.40%
2.6	All other tariffs	6.00%	0.05	4.80%
2	PROPERTY RATES [9/5]	2013/14	2014/15	2015/16
2.1	That in terms of section 46(1) of the Municipal Property Rates Act of 2004 property rates will be levied on the market value of the taxable properties listed in the valuation roll of Mamusa Local Municipality, for the year 1 July 2015 to 30 June 2016 at the following tariffs;			
	Residential/ Household	0.006443	0.0068	0.0064
	Residential Vacant	0.103700	0.1093	0.1037
	Business	0.019397	0.0204	0.0194
	Industrial	0.002481	0.0026	0.0025
	Government Sector	0.014795	0.0156	0.0148
	Other	0.014795	0.0156	0.0148
	Non urban land	0.001611	0.0017	0.0016
	Agricultural	0.001768	0.0019	0.0018
	Business and industrial use non-urban land	0.007858	0.0083	0.0079

The following table is the summary of the 2015/16 MTREF: Revenue Budget

NW393 Mamusa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Table A: Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	6 201	7 127	7 593	9 500	9 397	9 397	-	8 726	9 240	9 758
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	18 531	23 885	24 124	28 612	28 612	28 612	-	32 103	34 126	36 271
Service charges - water revenue	2	10 889	12 140	8 489	12 868	12 868	12 868	-	13 486	14 282	15 081
Service charges - sanitation revenue	2	7 996	8 848	9 214	9 326	9 326	9 326	-	9 774	10 351	10 930
Service charges - refuse revenue	2	4 904	5 251	5 583	5 805	5 805	5 805	-	6 084	6 443	6 804
Service charges - other		-	-	-	137	-	-	-	-	-	-
Rental of facilities and equipment		400	158	380	350	350	355	-	372	394	416
Interest earned - external investments		433	572	232	604	396	154	-	162	171	181
Interest earned - outstanding debtors		9 141	12 314	12 893	8 644	8 644	13 734	-	14 393	15 242	16 096
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	13	42	824	824	824	-	864	915	966
Licences and permits		2 506	2 348	2 264	1 550	1 550	1 163	-	1 219	1 291	1 363
Agency services		97	72	76	1 258	1 258	1 482	-	1 553	1 645	1 737
Transfers recognised - operational		23 458	50 015	39 254	55 360	65 880	65 860	-	48 284	51 133	53 996
Other revenue	2	2 109	1 212	866	913	1 567	1 349	-	1 401	1 483	1 566
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		86 765	123 955	111 008	135 753	146 459	150 930	-	138 420	146 715	155 170
Expenditure By Type											
Employee related costs	2	29 278	36 775	43 469	57 147	46 566	42 489	-	43 527	45 551	47 783
Remuneration of councillors		2 968	3 272	5 022	4 515	4 861	4 790	-	5 000	5 295	5 592
Debt impairment	3	2 353	89 639	23 736	24 244	24 244	24 244	-	30 777	32 593	34 418
Depreciation & asset impairment	2	755	12 463	12 769	900	10 525	10 525	-	10 325	9 715	10 259
Finance charges		132	190	289	463	1 157	1 157	-	500	530	569
Bulk purchases	2	19 414	23 449	21 609	26 203	26 203	23 496	-	28 001	29 653	31 402
Other materials	8	4 317	6 045	6 831	7 400	9 451	5 273	-	3 156	3 343	3 530
Contracted services		1 022	3 073	4 285	9 241	9 041	8 259	-	5 568	6 897	6 227
Transfers and grants		130	243	59	-	-	-	-	-	-	-
Other expenditure	4, 5	13 059	19 020	28 815	15 782	16 100	15 017	-	11 773	12 468	13 166
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		73 429	194 168	146 884	145 895	148 149	135 250	-	138 527	145 044	152 936
Surplus/(Deficit)		13 337	(70 213)	(35 856)	(10 142)	(1 691)	15 681	-	(208)	1 671	2 233
Transfers recognised - capital		13 800	24 063	13 616	14 991	14 991	14 991	-	17 616	15 751	16 418
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	17 408	17 422	18 651
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	17 408	17 422	18 651
Atributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	17 408	17 422	18 651
Share of surplus/ (deficit) of associate	-7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	17 408	17 422	18 651



Operating Revenue

Total revenue has decreased from R146.5 million in 2014/15 to R138.4 million in 2015/16. The major decrease in this revenue is the non-allocation of grants from the District which has happened in the previous two years. There hasn't been any correspondence from the District Municipality regarding the stopping of this particular allocation. However the district still remains the authority. This stopping of the allocation has put a financial strain on the Municipality.

Even though the municipality is not entirely dependent on grants, the operating grants are 35.2 percent of the total revenue followed by electricity at 22 percent. As far as guaranteed income these grants would only cover 100 percent of our salaries.

Services Charges

The revenue on services charges is about 50 per cent of the total revenue. Property rates is reduced by 5.4 per cent. This reduction in the cent amount in rand is based on the values of properties that escalated to the double amount. This reduction is a relieve on rates payers because ratepayers raised objections. The projected billing on property rates has decreased to R 8 million as the council approves 50 per cent rebates for commercial farmers who contribute to socio-economic development of Mamusa areas.

The municipality has adhered to a 12.2 percentage increase on bulk electricity as recommended by National Treasury on circular 75. And for other electricity charge is 6.3 percent. The revenue for electricity has increased from R26.2 million to R28 million as compared to the 2014/15 adjustment budget. The revenue on electricity is less than the total expenditure on Electricity department, which means that this function is not subsidising itself and is also dependent on other functions. This revenue is inclusive of the prepaid electricity. As at 28 Feb 2015 electricity billing was R17.8 million.

The increase on other service such as water, refuse, and sanitation is 4.8 percent which is based on the projected CPI as per circular 75. Projected billing on water has increased from R12.8 million to R 13.4 million, refuse from R 5.8 million to R 6 million and sanitation is R 9.7 million from R 9.3 million as compared to 2014/15 financial year.

Other Revenue

The municipality has decreased this item from R1.6 million in 2014/15 to R 1.4 million in 2015/16. Amongst other items other revenue is made up of a projection on gate taking from wenzel dam and the recently approved spaza shops license and permits. This regulation is also to be implemented across all businesses. Major revenues are from sale of bid documents, cemetery, insurance claims.

The following table reflects other revenue sources and their tariffs:

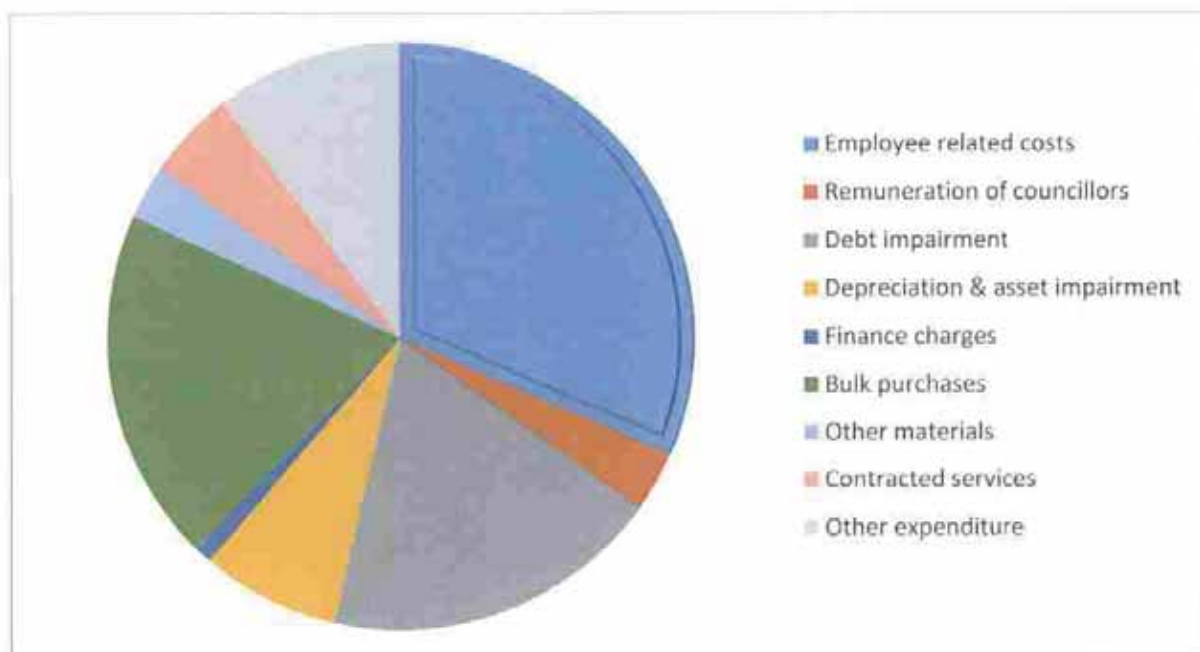
30 A	BUSINESS LICENCE TARIFFS AND FINES	2013/14	2014/15	2015/16
30.A.1	Trading Licences	0	172.00	180.26
30.A.2	Trading without a Licence	0	1500.00	1572
30.A.3	Trading or hawking in meals without a licence	0	500.00	524
30.A.4	Trading contrary to terms and conditions	0	1000.00	1048

29 TOWN HALL AND COMMUNITY HALLS

	2012/2013	2013/14	2014/15	2015/16
29.1 Monies payable for the rent of Schweizer - Renake Town Hall, Library Hall and	2012/2013	2013/14	2014/15	2015/16
29.1.1 Examinations	60.00	63.60	67.03	70.25
29.1.2 Lectures and workshops	173.00	183.38	193.28	202.56
29.1.3 Fashion Parades	173.00	183.38	193.28	202.56
29.1.4 Art and Antiques	173.00	183.38	193.28	202.56
29.1.5 Flea Market	266.00	271.36	286.01	299.74
29.1.6 Exhibition / Trade Items	266.00	271.36	286.01	299.74
29.1.7 Demonstrations and Shows	266.00	271.36	286.01	299.74
29.1.8 Parties	266.00	271.36	286.01	299.74
29.1.9 Promotions	266.00	271.36	286.01	299.74
29.1.10 Bazaar	422.00	447.32	471.48	494.11
29.1.11 Dance's	422.00	447.32	471.48	494.11
29.1.12 Competitions	422.00	447.32	471.48	494.11
29.1.13 Performances	422.00	447.32	471.48	494.11
29.1.14 Receptions	422.00	447.32	471.48	494.11
29.1.15 Political meetings	422.00	447.32	471.48	494.11
29.1.16 A repayable deposit is payable in respect of each event mentioned in item 17.3.1 to 17.3.6, to the amount of :	137.00	145.22	153.06	160.41
29.1.17 A repayable deposit is payable in respect of each event mentioned in item 17.3.7 to 17.3.15, to the amount of :	822.00	871.32	918.37	962.45
	-	-	0.00	-
29.1.18 A non-repayable caretaker fee is payable in respect of each event mentioned in item 17.3, to the amount of	60.00	63.60	67.03	70.25

2.2 OPERATING EXPENDITURE FRAMEWORK

The graph below reflects the most and least contributing factors to expenditure



The projected employee related cost is at R 43.5 million for the financial year 2015/16. Council remuneration is at R 5 million.

Depreciation has been increased drastically as compared to the original budget in 2014/15, and this is due to the fact that the municipality has now developed a credible

asset register. Therefore the figure of R10.3 million on depreciation is in line with municipal assets register.

Finance charges is due to the interest charges on Eskom account and other outstanding creditors like the Auditor General. However the municipality is hoping to achieve more on the revenue enhancement strategy in order to avoid this expenditure.

Bulk purchases has been projected using the 12.2 percentage increase as recommended by National Treasury. The adjusted budget included interest on the purchases hence the amount of R 26 million. The full year forecast has been used to project the purchases for 2015/16. The revenue on electricity is more than the purchases even though the whole electricity department is running at a deficit. The technical department will also embark on a mission to identify those units that are lost through either by by-passing, theft of electricity or electrical faults to ensure that all the purchases made are accounted for.

Repairs and maintenance is projected at R3.1 million. This is a decrease of 61 percent as compared to the adjustment budget. The main contributor to this decrease is as a result of correct classification of these items. Previously the municipality had identified the replacement of assets as Repairs and maintenance. The purchasing of chemicals was also included under repairs and maintenance but has now been changed.

Repairs and maintenance is only 1.5 percent of the total PPE. This is 3 percent of the total expenditure. The municipality had hoped for at least 5 percent expenditure against the PPE but due to affordability the municipality will not be able to achieve that target.

Contracted services has been decreased from R9 million to R5.5 million in 2015/16. The expenditure on Audit fees has been correctly removed from this item.

Other expenditure has decreased from R16.1 million to R11.7 million in 2015/16. The main items that contributed to this reduction is Mayoral fund which can be increased based on the collection rate, General expenditure (R5.3 million to R2.8 million), Subsistence and travel (R3.6 million to R8 million), etc. Unfortunately this exercise was not done to ensure that our budget was funded but to make sure that all the non-priority expenditures are curbed to a minimum.

Proper fleet management will also ensure that less money is spent on **fuel** hence the reduction in fuel from R1.1 million to R 9 00 000 in 2015/16. The refuse truck donated from The District will also ensure that the expenditure is kept at a minimum. More fuel was used on tractors that performed refuse removal.

2.3 DRAFT CAPITAL EXPENDITURE

Total Capex has increased from R23.8 million to R 28.6 million in 2015/16. This amount is inclusive of R 15.3 million expected from MIG. Internally funded capital expenditure

is R 11 million. The R 11 million is inclusive of the extra allocation R 10 million received from MIG. This funding was received this year and will then be rolled over to 2015/16 as it was received late.

Even though the municipality does not have enough funding internally we are still anticipating expenditure of R1 million on infrastructure assets. This will include replacement of parts on our plant and machinery. Normally this expenditure was recorded under repairs and maintenance however under GRAP 17 the replacement of components of an asset are regarded as assets rather than repairs. Some of the plant replacement will include the water and sewer plants.

NW393 Mamusa - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Asset Class 3	Asset Sub-Class 3	2015/16 Medium Term Revenue & Expenditure Framework			Project information	
				Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>								
Infrastructure - Road transport	Construction of taxi routes at Amalia	Infrastructure - Road transport	Roads: Pavements & Bridges	2 200	2 330	2 460	Ward 3	New
Infrastructure - Road transport	Construction of taxi routes at Migdol	Infrastructure - Road transport	Roads: Pavements & Bridges	2 200	2 330	2 460	Ward 1	New
Infrastructure - Road transport	Construction of taxi routes at Gaudina	Infrastructure - Road transport	Roads: Pavements & Bridges	3 454	3 657	3 862	Ward 1	New
Infrastructure - Road transport	Construction of taxi routes at Ipelegeng	Infrastructure - Road transport	Roads: Pavements & Bridges	14 500	15 366	16 215	Various Ward	New
Infrastructure - Road transport	Community lighting at Ipelegeng	Infrastructure - Electricity	Street Lighting	1 560	1 662	1 744	Various Ward	New
Infrastructure - Electrification	Community lighting at St Reneke	Infrastructure - Electricity	Street Lighting	2 000	2 118	2 237		
Community - Land and Building	Upgrading of Taxi Station	Community	Security and policing	1 200	-	-		
Community - Library	Pool vehicle	Other Assets	General vehicles	330				
Infrastructure - Community	Community Recreational Facility	Community	Sportsfields & stadia	1 300				
Parent Capital expenditure				28 723	27 442	28 979		

2.4 CASH FLOW STATEMENT

The table seeks to provide for the actual cash to be collected and spend. This table exclude Depreciation and debt impairment as they are non-cash items.

The budgeted cash flow statement is the first measurement in determining if the budget is funded or unfunded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget

NW393 Mamusa - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		32 380	32 866	58 411	46 901	38 402	38 402		6 283	6 635	7 026
Service charges					-	-	-		33 113	34 988	37 031
Other revenue				13 125	-	-	-		5 408	5 711	6 046
Government - operating	1	20 918	18 038	-	55 380	65 880	65 880		61 359	64 795	68 618
Government - capital	1	13 800	16 739	-	14 991	14 991	14 991		17 306	15 751	16 418
Interest		9 575	12 886	-	604	396	396		162	171	181
Dividends		-	-	-	-	-	-		-	-	-
Payments											
Suppliers and employees		(57 802)	(57 098)	(87 884)	(120 286)	(112 222)	(115 206)		(57 725)	(102 737)	(108 291)
Finance charges		(132)	(190)	(269)	(463)	(1 157)	(1 157)		(1 212)	(1 280)	(1 356)
Transfers and Grants	1	-	-	-	-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		18 738	13 241	(16 617)	(2 895)	6 270	3 287	-	24 694	24 614	25 676
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	(13 905)	-	-	-		-	-	-
Decrease (increase) in non-current debtors		-	-	0	13 000	2 000	2 000		600	900	1 000
Decrease (increase) other non-current receivables		-	-	-	-	-	-		-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-	-	-
Payments											
Capital assets		(9 648)	(21 091)	-	(22 170)	(23 814)	(23 614)		(28 623)	(15 751)	(16 418)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(9 648)	(21 091)	(13 905)	(9 170)	(21 814)	(21 814)	-	(28 023)	(14 851)	(15 418)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-		-	-	-
Payments											
Repayment of borrowing		(57)	-	-	-	-	-		-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(57)	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		9 033	(7 848)	(30 522)	(12 065)	(15 544)	(18 527)	-	(3 329)	9 163	10 258
Cash/cash equivalents at the year begin:	2	799	9 832	1 907	8 710	3 878	3 878	-	5 076	1 747	10 909
Cash/cash equivalents at the year end:	2	9 832	1 982	(28 614)	(3 355)	(11 666)	(14 649)	-	1 747	10 909	21 167

The table above reflects a positive year-end balance of R 1.7 million. This did not include the creditors to be paid in the following year. The cash at beginning of the year is a positive R5 million.

Unlike the statement of financial performance the cash flow statement only deals with the actual cash paid or received. The table below reflects the collection rates used to project actual cash to be collected. The rates are projected using the current rates as at February 2015. The idea is to ensure that the cash collection is projected based on the true capability of the municipality. Should the actual income exceed our projections then the municipality would then be in a better position to cover up the cash flow deficit.

	ACTUAL PERFORMANCE 1415		PROJECTED PERFORMANCE 1516			
	Billing 20114/15	Receipts as at Feb 15	Collection rate	Billing 201516	Collection rate	CasH Flow 1516
Property Rats	R 8,074,849	R 5,587,858	69%	R 9,397,005	72%	R 6,765,844
Electricity	R 15,820,512	R 12,858,485	81%	R 30,414,981	82%	R 24,940,285
Water	R 7,890,809	R 2,260,381	29%	R 13,485,842	29%	R 3,910,894
Sewerage	R 6,809,179	R 1,127,210	17%	R 9,773,895	17%	R 1,661,562
Refuse	R 3,969,167	R 717,813	18%	R 6,084,120	20%	R 1,216,824

This table means that out of the billing of R 8 million on **Property rates** the municipality will only receive R6.8 million and the rest is part debtors. The municipality might only receive R25 million from billing of R30 million on **electricity**. The other electricity units will not be accounted for as it is either lost in our old network system or stolen. Furthermore some of the units will be under debtors.

The municipality is hoping that there will be no outstanding debts on the electricity account as we are on a process of converting all the metering system into prepaid. The municipality also cuts services for those customers who do not pay for their services. Unfortunately this exercise is only performed in town where the municipality is the main service provider.

Due to our decaying infrastructure the municipality is unable to collect more on the water, sewerage and refuse services. There are certain areas of the municipality where **sewerage flows** into yards. This is caused by blockages on the main sewer lines. This infrastructure is not big enough for the demand and needs upgrading. However as this function is that of the District, the municipality does not have much power on the project.

Even though **refuse removal** will be improved since the municipality has received a Refuse truck from the District all other services will still affect payment. **Water service** will also receive a boost from the Bloemhof Water Project by the District. The project seeks to bring water straight from the Dam to our pipes. This will also reduce the blockages in our sewer lines as there will be enough water flowing in those pipes.

All in all The Cash Flow statement reflects that the municipality will end up with a deficit of R6.4 million.

Suppliers and employees of R97.9 million does not include creditors. This is an oversight. The municipality did not include Transfers and grants and it does not have any grants to be transferred to any other institution or person.

2.5 The following measures are to be put in place to ensure that the municipality's budget is implemented correctly and efficiently:

- a. Reduce expenditure on overtime buy at least 35% as compared to the 2014/15 financial year.
- b. To put in controls in order to curb expenditure on items like:catering,subsistence & travel,paper usage,fuel,etc
- c. Implement the Duela for better services campaign
- d. Non supply of services to those customers owing the municipality (credit control)
- e. Development and implementation of a procurement plan
- f. Thorough understanding and implementation of back to basics
- g. Embark on a smart metering project (source funds)
- h. Acquire the electricity license from eskom in other areas
- i. Monitor the implementation of District projects in our area and ensuring that they are implemented in time
- j. Prioritisation of the most essential and relevant posts
- k. Utilisation of municipal human capital for implementation of projects like paving of roads in order to save costs

2.6 CLOSURE

The picture given above reflects that the Council budget remains unfunded as the expected cash is lower than the projected expenditure. The statement of financial performance provides for a surplus of R2.9 million. However this figure does not take into account the revenue that will be impaired as a result of non-payment. Therefore the correct surplus or deficit should be determined from the Cash flow. The results is then a deficit of R1.7 million which means that our budget is unfunded.

The management has agreed on a process to reduce even more expenditure so as to at least brake even.The issues of services not being able to subsidise themselves leaves the municipality in a compromising position.However it is up to the Council and Management of the Municipality to ensure that all the planed revenue enhancement strategies and expenditure curbing plans are fully implemented and adhered to.There is also a need to engage the District so as to ensure that they make provision in their budget to fund our indigent book.



MAMUSA LOCAL MUNICIPALITY (NW393)

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK BUDGET 2015/16 – 2017/18

Municipal annual budgets and MTREF & supporting tables

Version 2:7:1

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National Treasury
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Contact details:

Elsabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic submissions:
lgdocuments@treasury.gov.za

Preparation Instructions

Municipality Name:

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Tel: Fax:

E-Mail:

Budget for MTREF starting: Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

[Name Votes & Sub-Votes](#)

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Important documents which provide essential assistance

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NW393 Mamusa - Contact Information

A. GENERAL INFORMATION

Municipality NW393 Mamusa

Grade

5 1 Grade in terms of the Remuneration of Public Office Bearers Act

Province NW NORTH WEST

Web Address www.mamusalm.gov.za

e-mail Address gincaner@mamusalm.co.za

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Postal Code 2780

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Fax number 053 963 2474

C. POLITICAL LEADERSHIP

Speaker:

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Speaker:

Name

Telephone number

Cell number

Fax number

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Mayor/Executive Mayor:

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Deputy Mayor/Executive Mayor:

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Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Deputy Mayor/Executive Mayor:

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Cell number

Fax number

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NW393 Mamusa - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
Financial Performance										
Property rates	5 201	7 127	7 593	5 500	9 327	9 397	-	8 725	9 240	9 758
Service charges	42 320	50 124	47 410	56 749	58 812	58 612	-	61 447	65 201	68 091
Investment revenue	433	572	232	604	295	154	-	162	171	161
Transfers recognised - operational	23 458	50 015	39 254	55 360	65 890	65 960	-	60 594	54 189	67 763
Other own revenue	14 353	16 117	15 570	13 539	14 153	18 907	-	19 802	20 970	22 144
Total Revenue (excluding capital transfers and contributions)	86 765	122 955	111 008	135 752	146 459	150 930	-	150 730	159 751	168 936
Employee costs	29 278	36 775	43 489	57 147	46 556	42 489	-	43 527	45 551	47 783
Remuneration of councillors	2 960	3 272	5 022	4 515	4 851	4 790	-	5 000	5 295	5 592
Depreciation & asset impairment	755	12 483	12 769	900	10 525	10 525	-	10 325	9 715	10 255
Finance charges	132	190	289	463	1 157	1 157	-	500	530	559
Materials and bulk purchases	23 730	29 454	28 440	33 603	35 654	28 768	-	31 157	32 395	34 532
Transfers and grants	130	242	50	-	-	-	-	-	-	-
Other expenditure	16 434	111 732	56 836	49 257	49 385	47 520	-	42 662	45 179	47 709
Total Expenditure	73 429	194 168	146 864	145 855	148 149	135 260	-	133 170	139 285	146 834
Surplus/(Deficit)	13 337	(70 213)	(35 856)	(10 142)	(1 691)	15 671	-	17 560	20 466	22 102
Transfers recognised - capital	13 800	24 063	13 616	14 991	14 991	14 991	-	17 306	15 751	16 418
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	34 865	36 237	38 520
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	34 865	36 237	38 520
Capital expenditure & funds sources										
Capital expenditure	21 341	23 031	13 905	22 170	23 814	26 791	-	28 623	30 406	32 109
Transfers recognised - capital	8 112	22 537	12 853	14 951	14 951	17 951	-	17 516	16 078	16 764
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 229	495	1 052	7 179	8 863	8 840	-	11 107	14 328	15 345
Total sources of capital funds	21 341	23 031	13 905	22 170	23 814	26 791	-	28 623	30 406	32 109
Financial position										
Total current assets	97 844	27 987	46 536	43 420	152 589	43 783	-	45 723	85 452	84 000
Total non current assets	81 562	263 552	264 602	138 516	287 942	252 897	-	275 060	273 330	272 625
Total current liabilities	41 150	68 055	79 650	15 591	35 611	22 411	-	37 290	26 125	25 033
Total non current liabilities	11 999	19 093	30 729	23 105	24 284	24 284	-	23 000	23 052	23 630
Community wealth/Equity	126 216	204 351	210 759	143 240	590 635	259 965	-	264 523	309 605	307 961
Cash flows										
Net cash from (used) operating	16 738	12 241	(16 617)	(2 895)	6 270	3 267	-	22 860	22 063	23 594
Net cash from (used) investing	(9 648)	(21 091)	(13 605)	(9 170)	(21 814)	(21 814)	-	(26 823)	(14 151)	(14 718)
Net cash from (used) financing	(57)	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	9 832	1 982	(26 614)	(3 355)	(11 555)	(14 549)	15 678	11 915	19 827	28 704
Cash backing/surplus reconciliation										
Cash and investments available	9 832	1 907	119	1 820	226	3 400	-	4 500	3 700	4 100
Application of cash and investments	(6 534)	40 506	48 047	(12 813)	(38 844)	7 043	-	22 703	(6 395)	(6 845)
Balance - surplus (shortfall)	16 366	(47 598)	(47 928)	14 633	39 070	(3 640)	-	(18 203)	10 095	10 945
Asset management										
Asset register summary (WDV)	81 562	116 525	16 102	138 516	248 294	236 765	275 060	275 060	273 330	272 625
Depreciation & asset impairment	755	12 453	12 769	900	10 525	10 525	10 325	10 325	9 715	10 259
Renewal of Existing Assets	-	-	-	-	-	-	-	3 200	-	-
Repairs and Maintenance	2 119	6 303	6 831	7 400	9 000	9 000	3 679	3 579	4 213	4 448
Free services										
Cost of Free Basic Services provided	21 060	21 892	23 785	25 237	25 237	25 237	26 449	26 449	26 009	26 576
Revenue cost of free services provided	-	-	-	-	-	-	7 219	7 219	7 645	8 073
Households below minimum service level										
Water	1	1	1	0	0	0	0	0	0	0
Sanitation/sewerage	2	1	1	1	1	1	1	1	1	1
Energy	-	-	-	-	-	-	-	-	-	-
Refuse	7	6	6	5	5	5	5	5	5	5

NW393 Mamusa - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Revenue - Standard										
Governance and administration		41 155	69 029	61 052	70 447	80 802	75 104	82 155	86 991	88 959
Executive and council		1 201	3 008	-	480	480	-	-	-	-
Budget and treasury office		39 697	86 821	60 673	69 717	80 072	74 709	81 783	86 609	88 555
Corporate services		-	-	380	250	250	395	372	362	404
Community and public safety		3 195	2 770	3 097	6 448	8 763	4 822	6 988	6 333	6 688
Community and social services		492	409	791	2 622	2 734	2 149	3 366	3 367	3 655
Sport and recreation		-	-	-	91	297	-	-	-	-
Public safety		2 703	2 361	2 305	5 733	5 733	2 673	3 602	2 965	3 132
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13 800	5 605	12 913	15 085	107	30 010	15 326	16 230	19 569
Planning and development		-	23	12 912	15 085	94	30 000	15 316	16 219	19 556
Road transport		13 800	5 582	0	-	13	10	11	12	12
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		42 373	49 814	47 563	56 766	56 766	55 985	63 587	65 948	70 139
Electricity		18 577	23 543	24 732	28 760	28 757	27 964	34 216	35 175	37 632
Water		10 880	12 162	8 516	12 874	12 874	11 840	13 500	12 815	13 544
Waste water management		8 003	8 898	9 231	9 326	9 339	10 227	9 788	11 350	11 985
Waste management		4 904	5 251	5 583	5 805	5 805	5 954	6 084	6 506	6 978
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	100 566	146 018	124 625	150 744	146 458	165 921	168 037	175 502	185 354
Expenditure - Standard										
Governance and administration		25 896	83 684	72 709	70 122	63 729	42 679	65 776	45 355	47 888
Executive and council		6 783	8 928	8 959	9 922	9 378	7 966	8 243	10 297	10 873
Budget and treasury office		10 967	51 444	47 090	41 626	40 096	20 231	44 363	19 029	23 706
Corporate services		8 148	23 312	16 650	18 573	14 255	14 462	13 169	16 029	13 308
Community and public safety		7 489	10 169	12 051	15 520	12 067	21 264	10 189	13 876	14 653
Community and social services		4 703	5 155	8 336	7 392	6 188	17 502	6 442	9 708	10 252
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 785	5 004	3 715	8 128	5 910	3 762	3 747	4 167	4 400
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6 832	50 794	19 365	6 206	11 476	21 795	8 944	22 339	23 590
Planning and development		3 256	13 872	5 708	-	2 427	13 718	4 432	16 819	17 760
Road transport		3 576	36 921	13 657	6 206	9 049	8 078	4 512	5 520	6 829
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		33 212	49 522	42 739	54 048	51 290	49 511	48 263	57 696	60 704
Electricity		22 075	27 223	27 162	33 320	33 316	29 827	32 775	36 413	38 471
Water		4 159	7 937	4 551	6 798	6 545	7 870	4 236	8 180	8 357
Waste water management		3 618	7 996	6 748	5 536	7 559	7 168	6 767	7 955	8 400
Waste management		3 360	8 366	4 279	5 393	4 867	4 646	4 484	6 148	6 438
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	73 429	194 168	146 864	145 885	138 562	135 250	133 171	139 265	146 634
Surplus/(Deficit) for the year		27 138	(46 150)	(22 239)	4 859	7 896	30 671	34 866	36 237	38 520

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

NW393 Mamusa - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Revenue - Standard		41 198	89 829	81 052	78 447	89 802	75 164	82 156	88 991	88 999
Municipal governance and administration		1 201	3 006	-	480	480	-	-	-	-
Executive and council		1 201	3 006	-	480	480	-	-	-	-
Mayor and Council		-	-	-	-	-	-	-	-	-
Municipal Manager		-	-	-	-	-	-	-	-	-
Budget and treasury office		39 997	86 821	80 673	65 717	60 072	74 709	61 763	86 609	88 555
Corporate services		-	-	300	250	250	395	372	382	404
Human Resources		-	-	380	250	250	395	372	382	404
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Other Admin		-	-	-	-	-	-	-	-	-
Community and public safety		3 195	2 778	2 097	6 446	8 763	4 822	6 968	6 323	6 880
Community and social services		492	409	791	2 622	2 734	2 140	3 366	3 367	3 585
Libraries and Archives		-	-	461	550	554	554	1 584	1 646	1 738
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and facilities		-	-	240	200	366	284	298	318	335
Cemeteries & Crematoriums		-	-	-	-	-	-	-	-	-
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		492	409	-	1 814	1 814	1 311	1 514	1 405	1 484
Other Community		-	-	-	-	-	-	-	-	-
Other Social		-	-	-	91	297	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 703	2 361	2 308	5 733	5 733	2 673	3 602	2 966	3 132
Police		2 703	2 361	2 308	3 633	3 633	2 573	3 602	2 956	3 132
Fire		-	-	-	2 100	2 100	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		13 800	5 808	12 913	15 085	107	30 010	15 315	16 219	19 569
Planning and development		-	23	12 912	15 085	94	30 000	15 315	16 219	19 566
Economic Development/Planning		-	23	12 912	15 085	94	30 000	15 315	16 219	19 566
Town Planning/Building enforcement		-	-	-	-	-	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		13 800	5 582	0	-	13	10	11	12	12
Roads		13 800	5 582	0	-	13	10	11	12	12
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Trading services		42 373	49 814	47 563	56 746	96 789	85 885	63 587	85 940	70 139
Electricity		18 577	23 543	24 232	28 760	28 767	27 964	34 216	35 175	37 632
Electricity Distribution		18 577	23 543	24 232	28 760	28 767	27 964	34 216	36 175	37 632
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		10 889	12 162	8 516	12 874	12 874	11 840	13 500	12 815	13 544
Water Distribution		10 889	12 162	8 516	12 874	12 874	11 840	13 500	12 815	13 544
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		8 003	8 858	9 231	9 328	9 339	10 227	9 788	11 350	11 985
Sewerage		8 003	8 858	9 231	9 328	9 339	10 227	9 788	11 350	11 985
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		4 904	5 251	5 583	5 805	5 805	5 954	5 084	6 608	6 978
Solid Waste		4 904	5 251	5 583	5 805	5 805	5 954	5 084	6 608	6 978
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Alcohol		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	100 568	148 018	124 635	150 744	140 458	165 921	166 037	175 502	185 354
Expenditure - Standard		25 896	83 684	72 709	70 122	83 729	42 678	65 776	45 355	47 888
Municipal governance and administration		6 783	6 928	8 569	9 922	9 378	7 965	8 243	10 297	10 873
Executive and council		4 855	4 966	6 792	8 428	8 071	7 229	6 292	7 975	8 425
Mayor and Council		1 928	3 912	2 177	3 496	2 407	737	1 951	2 318	2 448
Municipal Manager		-	-	-	-	-	-	-	-	-
Budget and treasury office		10 667	51 444	47 095	41 626	40 096	20 231	44 363	15 029	13 308
Corporate services		6 146	23 312	16 650	18 573	14 250	14 682	13 169	16 029	13 308
Human Resources		8 145	23 312	16 650	18 467	14 148	14 443	13 122	16 029	13 308
Information Technology		-	-	-	107	107	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-

Other Admin	-	-	-	-	39	43	-	-	-
Community and public safety	7 489	19 169	12 051	15 520	12 067	21 264	10 189	13 676	14 693
Community and social services	4 703	5 168	6 336	7 382	6 158	17 502	6 442	9 709	10 252
Libraries and Archives	857	1 128	931	869	1 548	1 037	1 047	1 149	1 213
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	487	591	700	1 361	665	020	645	680	724
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	3 359	3 445	6 705	6 171	2 642	15 844	4 100	7 874	8 315
Other Social	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	2 786	5 004	3 715	8 128	5 910	3 762	3 747	4 167	4 400
Police	-	5 004	3 715	6 029	3 910	3 762	3 747	4 167	4 400
Fire	-	-	-	2 100	2 100	-	-	-	-
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Other	2 786	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Economic and environmental services	6 832	50 794	16 385	6 206	11 476	21 795	8 944	22 339	23 690
Planning and development	2 256	13 872	5 708	-	2 427	13 718	4 432	16 819	17 760
Economic Development/Planning	2 256	13 872	5 708	-	2 427	13 718	4 432	16 819	17 760
Town Planning/Building enforcement	-	-	-	-	-	-	-	-	-
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	3 576	36 921	13 957	6 206	9 049	8 078	4 512	5 520	5 829
Roads	3 576	36 921	11 539	3 281	6 705	8 078	4 512	5 520	5 829
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	2 118	2 925	2 340	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Trading services	53 212	49 522	42 738	54 640	51 290	49 511	48 283	57 696	60 704
Electricity	22 075	27 223	27 162	33 320	33 316	29 827	32 775	36 413	38 471
Electricity Distribution	22 075	27 223	27 162	33 320	33 316	29 827	32 775	36 413	38 471
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	4 159	7 937	4 551	6 798	5 546	7 870	4 236	8 180	8 397
Water Distribution	4 159	7 937	4 551	6 798	5 546	7 870	4 236	8 180	8 397
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	3 618	7 998	5 748	5 536	7 559	7 108	6 767	7 955	8 400
Sewerage	3 618	7 998	5 748	5 536	7 559	7 108	6 767	7 955	8 400
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	3 360	6 366	4 278	8 393	4 867	4 646	4 484	5 148	5 436
Solid Waste	3 360	6 366	4 278	8 393	4 867	4 646	4 484	5 148	5 436
Other	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	73 429	194 166	146 864	145 895	138 562	133 250	133 171	139 265
Surplus/(Deficit) for the year		27 138	(46 150)	(22 229)	4 649	7 896	30 671	34 686	36 520

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Resident Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign appropriate share to relevant classification

check core balance	105	-794	243	438	-14 921 708	-363	981	480	-125
check open balance	-183	-502	-154	-65	-9 586 828	-	637	0	0

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)								2015/16 Medium Term Revenue & Expenditure Framework		
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
R thousand										
Revenue by Vote										
Vote 1 - [MUNICIPAL MANAGER VOTE 1]	1	-	-	-	-	-	-	-	-	-
Vote 2 - [COUNCIL VOTE 2]		1 025	1 200	-	480	480	-	-	-	-
Vote 3 - [BUDGET & TREASURY VOTE 3]		43 738	87 168	60 673	69 717	80 117	74 709	81 783	86 609	91 459
Vote 4 - [COMMUNITY SERVICES VOTE 4]		109	169	-	4 005	4 211	1 311	1 514	1 603	1 663
Vote 5 - [LIBRARY VOTE 5]		-	0	551	550	550	554	1 554	1 646	1 738
Vote 6 - [CEMETARY VOTE 6]		-	247	240	258	358	284	298	315	333
Vote 7 - [TRAFFIC VOTE 7]		2 559	2 362	2 305	3 633	3 633	2 673	3 602	3 815	4 028
Vote 8 - [REFUSE REMOVAL VOTE 8]		4 904	5 260	5 583	5 805	5 805	5 954	6 084	6 443	6 804
Vote 9 - [TECHNICAL SERVICES VOTE 9]		2 143	23	12 913	15 085	94	94	15 315	16 219	17 140
Vote 10 - [PUBLIC WORKS VOTE 10]		8 241	6 191	0	-	-	10	11	12	12
Vote 11 - [CORPORATE SERVICES VOTE 11]		-	-	380	250	250	385	372	394	416
Vote 12 - [WORKSHOP VOTE 12]		383	164	-	-	-	-	-	-	-
Vote 13 - [ELECTRICITY VOTE 13]		18 577	24 223	24 232	28 760	28 760	27 964	34 216	34 121	36 032
Vote 14 - [SEWERAGE VOTE 14]		7 998	8 858	9 231	9 326	9 326	10 227	9 788	10 365	10 946
Vote 15 - [WATER VOTE 15]		10 891	12 162	8 516	12 874	12 874	11 840	13 500	13 860	14 753
Total Revenue by Vote	2	100 566	148 018	124 625	150 744	146 458	136 015	168 037	175 502	185 354
Expenditure by Vote to be appropriated										
Vote 1 - [MUNICIPAL MANAGER VOTE 1]	1	3 918	3 972	2 177	3 496	2 407	737	1 951	2 086	2 182
Vote 2 - [COUNCIL VOTE 2]		4 290	4 956	6 752	6 426	6 971	7 229	6 292	6 664	7 037
Vote 3 - [BUDGET & TREASURY VOTE 3]		5 173	51 444	47 090	41 626	43 294	20 231	44 363	46 980	49 611
Vote 4 - [COMMUNITY SERVICES VOTE 4]		2 419	3 445	6 705	7 271	5 742	15 844	4 750	5 030	5 312
Vote 5 - [LIBRARY VOTE 5]		1 115	1 128	931	969	1 648	1 037	1 047	1 109	1 171
Vote 6 - [CEMETARY VOTE 6]		623	591	700	1 351	888	620	545	683	721
Vote 7 - [TRAFFIC VOTE 7]		2 451	5 004	3 715	6 028	3 810	3 762	3 747	3 968	4 190
Vote 8 - [REFUSE REMOVAL VOTE 8]		3 878	5 366	4 278	8 393	4 861	4 646	4 484	4 749	5 015
Vote 9 - [TECHNICAL SERVICES VOTE 9]		2 444	13 672	6 708	-	5 625	13 718	4 430	4 694	4 957
Vote 10 - [PUBLIC WORKS VOTE 10]		3 866	26 495	11 539	6 206	8 966	8 078	4 512	4 778	5 045
Vote 11 - [CORPORATE SERVICES VOTE 11]		8 146	23 312	16 050	18 573	14 255	14 443	13 127	12 151	12 604
Vote 12 - [WORKSHOP VOTE 12]		53	10 426	2 118	-	3 256	39	41	44	45
Vote 13 - [ELECTRICITY VOTE 13]		20 901	27 223	27 162	33 320	33 316	29 827	32 775	34 709	36 653
Vote 14 - [SEWERAGE VOTE 14]		7 271	7 996	8 748	5 536	7 559	7 168	6 767	7 167	7 568
Vote 15 - [WATER VOTE 15]		6 580	7 937	4 551	6 758	5 545	7 870	4 236	4 474	4 718
Total Expenditure by Vote	2	73 429	194 168	146 864	145 895	148 149	135 250	133 170	139 265	146 829
Surplus/(Deficit) for the year	2	27 137	(46 150)	(22 239)	4 849	(1 691)	766	34 867	36 237	38 525

References:

1. Insert 'Vote', e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote										
Vote 1 - [MUNICIPAL MANAGER VOTE 1]		-	-	-	-	-	-	-	-	-
1.1 - [Name of sub-vote]										
Vote 2 - [COUNCIL VOTE 2]		1 025	1 200	-	480	480	-	-	-	-
2.1 - [Name of sub-vote]		1 025	1 200	-	480	480	-	-	-	-
Vote 3 - [BUDGET & TREASURY VOTE 3]		43 738	87 158	60 673	69 717	80 117	74 709	81 783	86 609	91 459
3.1 - [Name of sub-vote]		43 738	87 158	60 673	69 717	80 117	74 709	81 783	86 609	91 459
Vote 4 - [COMMUNITY SERVICES VOTE 4]		109	169	-	4 005	4 211	1 311	1 514	1 603	1 693
OTHER COMMUNITY:		109	169	-	-	-	-	1 514	1 603	1 693
Sports		-	-	-	1 814	1 814	1 311	1 514	1 603	1 693
Fire		-	-	-	91	297	-	-	-	-
		-	-	-	2 100	2 100	-	-	-	-
Vote 5 - [LIBRARY VOTE 5]		-	0	551	550	550	554	1 554	1 646	1 738
5.1 - [Name of sub-vote]		-	0	551	550	550	554	1 554	1 646	1 738
Vote 6 - [CEMETARY VOTE 6]		1	247	240	258	358	284	298	315	333
6.1 - [Name of sub-vote]		1	247	240	258	358	284	298	315	333
Vote 7 - [TRAFFIC VOTE 7]		2 559	2 362	2 306	3 633	3 633	2 673	3 602	3 815	4 028
7.1 - [Name of sub-vote]		2 559	2 361	2 306	3 633	3 633	2 673	3 602	3 815	4 028
			0							

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Vote 8 - [REFUSE REMOVAL VOTE 8]		4 904	5 260	5 583	5 805	5 805	5 954	6 084	6 443	6 804
8.1 - [Name of sub-vote]		4 904	5 260	5 583	5 805	5 805	5 954	6 084	6 443	6 804
Vote 9 - [TECHNICAL SERVICES VOTE 9]		2 143	23	12 913	15 085	94	94	15 315	16 219	17 140
9.1 - [Name of sub-vote]		7	11	12 912	15 085	94	94	15 315	16 219	17 140
		2 136	12	0		-	-			
Vote 10 - [PUBLIC WORKS VOTE 10]		8 241	6 191	0	-	-	10	11	12	12
PARKS AND ROADS		8 241	6 191	0			10	11	12	12
Vote 11 - [CORPORATE SERVICES VOTE 11]		-	-	380	250	250	395	372	394	416
11.1 - [Name of sub-vote]		-	-	380	250	250	19			
MUNICIPAL BUILDINGS							377	372	394	416
ESTATES								-	-	-
Vote 12 - [WORKSHOP VOTE 12]		383	164	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		383	164	-						
Vote 13 - [ELECTRICITY VOTE 13]		18 577	24 223	24 232	28 760	28 760	27 964	34 216	34 121	36 032
13.1 - [Name of sub-vote]		18 577	24 223	24 232	28 760	28 760	27 964	34 216	34 121	36 032

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description:	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Vote 14 - [SEWERAGE VOTE 14] 14.1 - [Name of sub-vote]		7 996	8 858	9 231	9 326	9 326	10 227	9 788	10 365	10 946
		7 996	8 858	9 231	9 326	9 326	10 227	9 788	10 365	10 946
Vote 15 - [WATER VOTE 15] 15.1 - [Name of sub-vote]		10 891	12 162	8 518	12 874	12 874	11 840	13 500	13 960	14 753
		10 891	12 162	8 518	12 874	12 874	11 840	13 500	13 960	14 753
Total Revenue by Vote	2	100 566	148 018	124 625	150 744	146 458	136 015	168 037	175 502	185 354

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A										
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Expenditure by Vote										
Vote 1 - [MUNICIPAL MANAGER VOTE 1]		3 918	3 972	2 177	3 496	2 407	737	1 951	2 066	2 182
1.1 - [Name of sub-vote]		3 918	1 969	2 177	3 496	2 407	737	1 951	2 066	2 182
			2 003							

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A										
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

NW393 Mamusa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A										
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Vote 14 - [SEWERAGE VOTE 14]										
14.1 - [Name of sub-vote]										
										</

References

1. Insert 'Vote', e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance (Revenue and Expenditure by Standard Classification and Revenue and Expenditure)

3. Assign share in 'associate' to relevant Vote

NW393 Mamusa - Table A4 Budgeted Financial Performance (revenue and expenditure)

W39.3 Maimusi - Table A4 Budgeted Financial Performance (revenue and expenditure)									2015/16 Medium Term Revenue & Expenditure Framework		
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
Revenue By Source											
Property rates	2	6 201	7 127	7 593	9 500	9 397	9 397	-	8 726	9 240	9 756
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	18 531	23 885	24 124	28 612	28 612	28 612	-	32 103	34 126	36 276
Service charges - water revenue	2	10 889	12 140	8 480	12 868	12 868	12 868	-	13 466	14 282	15 081
Service charges - sanitation revenue	2	7 996	8 848	9 214	9 326	9 326	9 326	-	9 774	10 351	10 930
Service charges - refuse revenue	2	4 904	5 251	5 583	5 806	5 805	5 805	-	6 084	6 443	6 904
Service charges - other		-	-	-	137	-	-	-	-	-	-
Rental of facilities and equipment		400	158	380	350	350	355	-	372	394	416
Interest earned - external investments		433	572	232	664	396	154	-	162	171	181
Interest earned - outstanding debtors		8 141	12 314	12 693	8 644	8 644	13 734	-	14 393	15 242	16 096
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	13	42	824	824	824	-	864	915	966
Licences and permits		2 606	2 348	2 264	1 550	1 550	1 163	-	1 219	1 291	1 363
Agency services		97	72	76	1 258	1 258	1 462	-	1 663	1 645	1 737
Transfers recognised - operational		23 456	50 015	39 264	65 360	65 660	65 660	-	66 594	64 165	67 763
Other revenue	2	2 109	1 212	566	913	1 567	1 349	-	1 401	1 463	1 568
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		86 765	123 955	111 006	135 753	146 459	150 930	-	150 730	159 751	168 936
Expenditure By Type											
Employee related costs	2	29 278	36 775	43 469	57 147	46 566	42 489	-	43 527	45 331	47 783
Remuneration of councillors		2 969	3 272	5 022	4 515	4 861	4 790	-	5 000	5 295	5 592
Debt impairment	3	2 353	89 639	23 736	24 244	24 244	24 244	-	25 320	26 814	28 316
Depreciation & asset impairment	2	755	12 463	12 769	900	10 525	10 525	-	10 325	9 715	10 259
Finance charges		132	190	249	463	1 157	1 157	-	500	530	559
Bulk purchases	2	19 414	23 449	21 609	26 203	26 203	23 456	-	28 001	29 653	31 402
Other materials	8	4 317	6 045	6 831	7 400	9 451	5 272	-	3 156	3 343	3 530
Contracted services		1 022	3 073	4 265	5 241	6 041	8 259	-	5 568	5 897	6 227
Transfers and grants		130	243	56	-	-	-	-	-	-	-
Other expenditure	4, 5	13 095	19 020	28 815	15 782	16 100	15 017	-	11 773	12 468	13 160
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		73 429	194 168	146 854	145 895	148 149	135 250	-	133 170	139 265	146 834
Surplus/(Deficit)		13 337	(70 213)	(35 856)	(10 142)	(1 691)	15 681	-	17 559	20 486	22 102
Transfers recognised - capital		13 600	24 053	13 576	14 991	14 991	14 991	-	17 306	15 751	16 418
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	34 865	36 237	38 520
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	34 865	36 237	38 520
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	34 865	36 237	38 520
Share of surplus/(deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	34 865	36 237	38 520

References:

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item, e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development, e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

NW393 Mamusa - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

NW393 Mamusa - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding								2015/16 Medium Term Revenue & Expenditure Framework			
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - (MUNICIPAL MANAGER VOTE 1)		-	-	-	-	-	-	-	-	-	-
Vote 2 - (COUNCIL VOTE 2)		-	-	-	-	-	-	-	-	-	-
Vote 3 - (BUDGET & TREASURY VOTE 3)		-	-	-	-	-	-	-	-	-	-
Vote 4 - (COMMUNITY SERVICES VOTE 4)		-	-	-	-	-	-	-	-	-	-
Vote 5 - (LIBRARY VOTE 5)		-	-	-	-	-	-	-	-	-	-
Vote 6 - (CEMETARY VOTE 6)		-	-	-	-	-	-	-	-	-	-
Vote 7 - (TRAFFIC VOTE 7)		-	-	-	-	-	-	-	-	-	-
Vote 8 - (REFUSE REMOVAL VOTE 8)		-	-	-	-	-	-	-	-	-	-
Vote 9 - (TECHNICAL SERVICES VOTE 9)		-	-	-	-	-	-	-	-	-	-
Vote 10 - (PUBLIC WORKS VOTE 10)		-	-	-	-	-	-	-	-	-	-
Vote 11 - (CORPORATE SERVICES VOTE 11)		-	-	-	-	-	-	-	-	-	-
Vote 12 - (WORKSHOP VOTE 12)		-	-	-	-	-	-	-	-	-	-
Vote 13 - (ELECTRICITY VOTE 13)		-	-	-	-	-	-	-	-	-	-
Vote 14 - (SEWERAGE VOTE 14)		-	-	-	-	-	-	-	-	-	-
Vote 15 - (WATER VOTE 15)		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - (MUNICIPAL MANAGER VOTE 1)		-	-	-	-	30	45	-	-	-	-
Vote 2 - (COUNCIL VOTE 2)		-	-	-	-	45	60	-	-	-	-
Vote 3 - (BUDGET & TREASURY VOTE 3)		-	-	857	-	164	246	-	-	-	-
Vote 4 - (COMMUNITY SERVICES VOTE 4)		-	-	-	9 473	5 520	11 170	-	-	-	-
Vote 5 - (LIBRARY VOTE 5)		-	-	-	-	-	-	-	310	327	348
Vote 6 - (CEMETARY VOTE 6)		-	-	-	-	-	-	-	1 260	1 267	1 338
Vote 7 - (TRAFFIC VOTE 7)		-	-	-	-	-	-	-	-	-	-
Vote 8 - (REFUSE REMOVAL VOTE 8)		-	-	-	-	-	-	-	-	-	-
Vote 9 - (TECHNICAL SERVICES VOTE 9)		21 341	22 537	12 853	10 349	11 049	12 430	-	23 654	24 978	26 377
Vote 10 - (PUBLIC WORKS VOTE 10)		-	485	195	320	508	639	-	-	-	-
Vote 11 - (CORPORATE SERVICES VOTE 11)		-	-	-	-	-	-	-	-	-	-
Vote 12 - (WORKSHOP VOTE 12)		-	-	-	-	-	-	-	-	-	-
Vote 13 - (ELECTRICITY VOTE 13)		-	-	-	2 029	2 029	2 194	-	3 590	3 739	3 969
Vote 14 - (SEWERAGE VOTE 14)		-	-	-	-	-	-	-	-	1 147	1 211
Vote 15 - (WATER VOTE 15)		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		21 341	23 031	13 905	22 170	23 814	26 791	-	28 723	31 479	33 241
Total Capital Expenditure - Vote		21 341	23 031	13 905	22 170	23 814	26 791	-	28 723	31 478	33 241
Capital Expenditure - Standard											
Governance and administration		-	495	1 052	320	807	908	-	-	-	-
Executive and council		-	-	-	-	75	84	-	-	-	-
Budget and treasury office		-	-	857	-	164	165	-	-	-	-
Corporate services		-	485	195	320	508	639	-	-	-	-
Community and public safety		-	-	-	9 473	9 929	11 170	-	1 410	1 594	1 688
Community and social services		-	-	-	9 473	9 929	11 170	-	210	327	348
Sport and recreation		-	-	-	-	-	-	-	1 200	1 271	1 342
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		21 341	22 537	12 853	10 349	11 049	12 430	-	23 654	25 045	26 452
Planning and development		21 341	22 537	12 853	-	700	768	-	-	-	-
Road transport		-	-	-	10 349	10 349	11 642	-	23 654	25 045	26 452
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	2 029	2 029	2 263	-	3 590	3 739	3 969
Electricity		-	-	-	2 029	2 029	2 263	-	3 590	3 739	3 969
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	21 341	23 031	13 905	22 170	23 814	26 791	-	28 623	30 406	32 108
Funded by:											
National Government		8 112	22 537	12 853	14 991	14 991	17 991	-	17 306	15 751	16 418
Provincial Government		-	-	-	-	-	-	-	210	327	348
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	8 112	22 537	12 853	14 991	14 991	17 991	-	17 516	16 078	16 764
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		13 229	485	1 052	7 179	8 823	8 800	-	11 107	14 328	15 345
Total Capital Funding	7	21 341	23 031	13 905	22 170	23 814	26 791	-	28 623	30 406	32 109

References:

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP ordinary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Must reconcile to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of ordinary payment - total borrowing repayments to reconcile to changes in Table SA17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MPMA section 46) as part of relevant capital budget.

NW393 Mamusa - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

[illegible]

1 - [Name of sub-vote]

21 - (Name of sub-vol)

10.1 - [Name of sub-vote]

11.1 - [Name of sub-vote]

12.1 - [Name of sub-vote]

12.9 - [Name of sub-vote]

14.1 - [Name of sub-vote]

15.1 - (Name of sub-vote)

[illegible]

NW393 Mamusa - Table A5 Budgeted Financial Position

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
ASSETS												
Current assets												
Cash			14 095	6 111	3 743	—	8	3 600	—	3 500	3 200	3 300
Call investment deposits	1		—	—	—	3 420	3 420	3 000	—	2 500	2 000	2 300
Consumer debtors	1		75 837	20 363	24 181	40 000	145 563	23 563	—	24 000	61 152	60 000
Other debtors			3 336	167	739	—	1 600	1 600	—	1 200	1 100	900
Current portion of long-term receivables			575	1 348	1 509	—	—	—	—	—	—	—
Inventory	2		—	—	15 364	—	12 000	12 000	—	10 523	16 000	17 600
Total current assets			97 844	27 987	46 536	43 420	162 589	43 763	—	49 723	85 452	84 000
Non current assets												
Long-term receivables			—	—	—	—	—	—	—	—	—	—
Investments			—	—	—	—	—	—	—	—	—	—
Investment property			—	14 857	15 574	—	16 674	—	—	15 000	15 100	15 200
Investment in Associate			—	—	—	—	—	—	—	—	—	—
Property, plant and equipment	3		81 562	247 805	248 501	137 517	271 269	261 658	—	259 510	267 700	256 900
Agricultural			—	—	—	—	—	—	—	—	—	—
Biological			—	—	—	—	—	—	—	—	—	—
Intangible			—	850	428	999	999	999	—	550	630	525
Other non-current assets			—	—	—	—	—	—	—	—	—	—
Total non current assets			81 562	263 552	264 602	138 516	287 942	262 657	—	275 060	273 330	272 625
TOTAL ASSETS			179 405	291 538	311 138	181 936	450 531	306 420	—	324 783	358 782	356 625
LIABILITIES												
Current liabilities												
Bank overdraft	1		4 263	4 204	3 624	1 600	3 200	3 200	—	1 500	1 500	1 500
Borrowing	4		—	—	—	—	—	—	—	—	—	—
Consumer deposits			527	711	722	791	791	791	—	760	770	771
Trade and other payables	4		36 295	58 703	75 126	13 200	31 620	18 420	—	35 000	23 855	22 762
Provisions			—	4 477	178	—	—	—	—	—	—	—
Total current liabilities			41 190	68 095	79 650	15 591	35 611	22 411	—	37 260	26 125	25 033
Non current liabilities												
Borrowing			—	—	—	—	—	—	—	—	—	—
Provisions			11 999	19 093	20 729	23 105	24 284	24 284	—	23 000	23 052	23 630
Total non current liabilities			11 999	19 093	20 729	23 105	24 284	24 284	—	23 000	23 052	23 630
TOTAL LIABILITIES			53 189	87 188	100 379	38 696	59 895	46 695	—	60 260	49 177	48 664
NET ASSETS	5		126 216	204 351	210 759	143 240	390 636	259 725	—	264 523	309 605	307 961
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			126 216	204 351	210 759	143 240	390 636	259 725	—	264 523	309 605	307 961
Reserves	4		—	—	—	—	—	—	—	—	—	—
Minorities' interests			—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	5		126 216	204 351	210 759	143 240	390 636	259 725	—	264 523	309 605	307 961

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3, includes reserves to be funded by statute
5. Net assets must balance with Total Community Wealth/Equity

NW393 Mamusa - Table A7 Budgeted Cash Flows

NW393 Mamusa - Table A7 Budgeted Cash Flows									2015/16 Medium Term Revenue & Expenditure Framework			
Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges			32 380	32 856	58 411	46 901	38 402	38 402		6 768	7 145	7 568
Service charges						-	-	-		31 730	33 606	35 483
Other revenue					13 125	-	-	-		5 408	5 711	6 040
Government - operating		1	20 916	18 038	-	55 360	66 860	65 000		60 594	63 587	67 763
Government - capital		1	13 800	16 739	-	14 991	14 991	14 991		17 306	15 751	16 418
Interest			9 575	12 886	-	604	296	296		162	171	181
Dividends			-	-	-	-	-	-		-	-	-
Payments												
Suppliers and employees			(57 802)	(67 095)	(87 884)	(120 288)	(112 222)	(115 205)		(97 653)	(102 928)	(108 509)
Finance charges			(132)	(190)	(269)	(463)	(1 157)	(1 157)		(1 212)	(1 280)	(1 356)
Transfers and Grants		1	-	-	-	-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			18 738	13 241	(16 617)	(2 895)	6 270	3 287	-	22 860	22 063	23 594
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	(13 905)	-	-	-		-	-	-
Decrease (Increase) in non-current debtors			-	-	0	13 000	2 000	2 000		1 800	1 600	1 700
Decrease (Increase) other non-current receivables			-	-	-	-	-	-		-	-	-
Decrease (Increase) in non-current investments			-	-	-	-	-	-		-	-	-
Payments												
Capital assets			(9 548)	(21 091)	-	(22 170)	(23 814)	(23 814)		(28 623)	(15 751)	(16 418)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(9 548)	(21 091)	(13 905)	(9 170)	(21 814)	(21 814)	-	(26 823)	(14 151)	(14 718)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-		-	-	-
Borrowing long term/financing			-	-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	-	-
Payments												
Repayment of borrowing			(57)	-	-	-	-	-		-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			(57)	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			9 033	(7 849)	(30 522)	(12 065)	(15 544)	(18 527)	-	(3 963)	7 912	8 876
Cash/cash equivalents at the year begin		2	799	9 832	1 907	8 710	3 878	3 878	15 878	15 878	11 915	19 827
Cash/cash equivalents at the year end:		2	9 832	1 982	(28 614)	(3 355)	(11 666)	(14 649)	15 878	11 915	19 827	28 704

References:

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

NW393 Mamusa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	9 832	1 582	(26 614)	(3 355)	(11 666)	(14 540)	16 878	11 915	19 827	28 704
Other current investments > 90 days		0	(75)	28 733	5 175	11 892	18 048	(15 878)	(7 415)	(16 127)	(24 654)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		9 832	1 507	119	1 820	226	3 400	-	4 500	3 700	4 100
Application of cash and investments											
Unspent conditional transfers		10 116	16 180	9 550	1 200	1 620	6 420	-	12 000	1 508	1 821
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	(2 900)	-	-	-	-	-	-
Other working capital requirements	3	(16 650)	33 325	38 487	(11 513)	(40 454)	620	-	10 703	(8 303)	(8 666)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(6 534)	49 506	48 047	(12 813)	(38 844)	7 040	-	22 703	(6 395)	(6 845)
Surplus(shortfall)		16 366	(47 998)	(47 928)	14 633	39 070	(3 640)	-	(18 203)	10 095	10 545

References:

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

NW393 Mamusa - Table A9 Asset Management

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year #1 2016/17	Budget Year #2 2017/18
CAPITAL EXPENDITURE											
Total New Assets		1	21 341	19 864	-	22 170	23 814	23 814	25 323	26 697	28 192
Infrastructure - Road transport			-	19 009	-	10 348	10 348	10 349	22 354	23 672	24 868
Infrastructure - Electricity			-	-	-	2 029	2 029	2 029	1 560	1 652	1 744
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	19 009	-	12 377	12 377	12 377	21 913	26 324	26 742
Community			-	-	-	9 218	9 218	9 218	1 300	1 373	1 450
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		5	21 341	855	-	573	2 068	2 068	310	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	150	150	-	-	-
Total Renewal of Existing Assets		2	-	-	-	-	-	-	3 200	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	2 000	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	2 000	-	-
Community			-	-	-	-	-	-	1 200	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Capital Expenditure		3	-	19 009	-	10 348	10 348	10 349	22 354	23 672	24 988
Infrastructure - Road transport			-	-	-	10 348	10 348	10 349	22 354	23 672	24 988
Infrastructure - Electricity			-	-	-	2 029	2 029	2 029	1 560	1 652	1 744
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	19 009	-	12 377	12 377	12 377	21 913	26 324	26 742
Community			-	-	-	9 218	9 218	9 218	1 300	1 373	1 450
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		4	21 341	855	-	573	2 068	2 068	310	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	150	150	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	21 341	19 864	-	22 170	23 814	23 814	28 723	26 697	28 192
ASSET REGISTER SUMMARY - PPE (WdV)											
Infrastructure - Road transport			313	301	-	58 152	126 088	130 538	136 700	138 000	135 000
Infrastructure - Electricity			-	-	-	11 674	8 768	10 474	12 502	12 800	12 600
Infrastructure - Water			-	-	-	12 067	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	8 000	-	-	-	-	-
Infrastructure - Other			70 417	88 416	-	4 296	1 136	1 536	-	-	-
Infrastructure			70 750	88 748	-	94 109	136 400	142 545	149 202	147 800	147 600
Community			-	-	-	40 000	15 808	15 808	32 943	32 900	21 500
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	14 857	15 674	-	15 674	-	15 000	15 100	19 200
Other assets			1 811	2 000	-	3 327	79 414	79 414	77 365	77 900	77 800
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	800	428	999	999	999	550	800	825
TOTAL ASSET REGISTER SUMMARY - PPE (WdV)		5	81 562	116 525	16 102	138 516	248 294	238 765	275 060	273 320	272 425
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment			755	12 483	12 768	900	10 376	10 520	10 325	9 710	10 289
Repairs and Maintenance by Asset Class		3	2 119	8 383	6 931	7 400	9 000	9 000	1 878	4 212	4 448
Infrastructure - Road transport			845	1 413	-	200	350	350	298	318	322
Infrastructure - Electricity			273	598	3 056	3 248	3 256	3 256	1 726	1 827	1 920
Infrastructure - Water			236	465	1 141	1 122	1 992	1 992	-	-	-
Infrastructure - Sanitation			-	-	328	1 015	1 815	1 815	367	388	410
Infrastructure - Other			-	-	12	427	427	427	-	-	-
Infrastructure			1 354	2 494	4 733	6 469	7 689	7 689	2 389	2 530	2 672
Community			88	753	-	-	120	120	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6, 7	867	3 116	2 087	921	1 191	1 191	1 580	1 682	1 776
TOTAL EXPENDITURE OTHER ITEMS			2 874	18 825	19 601	8 300	19 526	19 526	14 304	13 928	14 768
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.1%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	31.0%	0.0%	0.0%
RAM as a % of PPE			2.6%	2.6%	2.7%	5.4%	3.2%	3.4%	1.9%	1.6%	1.7%
Renewal and RAM as a % of PPE			1.0%	5.0%	47.0%	5.0%	4.0%	4.0%	3.0%	2.0%	2.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure or Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Discontinued/condemned and assets funded by finance leases to be allocated to the respective category

NW393 Mamusa - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling		3 295	3 499	3 889	4 209	4 299	4 299	4 505	4 771	5 038
Piped water inside yard (but not in dwelling)		0 008	8 108	8 208	8 508	8 508	8 508	8 818	9 442	9 971
Using public tap (at least min service level)	2	2 815	2 735	2 658	2 415	2 410	2 415	2 532	2 681	2 832
Other water supply (at least min service level)	4									
Minimum Service Level and Above sub-total		14 123	15 343	14 953	15 223	15 273	15 223	15 854	16 895	17 841
Using public tap (< min service level)	3									
Other water supply (< min service level)	4									
No water supply		589	559	529	439	439	439	418	393	371
Below Minimum Service Level sub-total		589	559	529	439	439	439	418	393	371
Total number of households	5	14 712	14 902	15 092	15 662	15 662	15 662	16 372	17 288	18 212
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		9 894	9 794	9 994	10 594	10 594	10 594	11 193	11 758	12 418
Flush toilet (with septic tank)										
Chemical toilet		3 175	3 378	1 653	1 654	1 654	1 654	1 375	1 462	1 369
Pit toilet (ventilated)										
Other toilet provisions (> min service level)		12 789	13 109	11 647	12 248	12 248	12 248	12 677	13 229	13 815
Minimum Service Level and Above sub-total		78	68	58	28	28	28	28	31	32
Rocket toilet										
Other toilet provisions (< min service level)		1 550	1 400	1 250	800	800	800	782	725	690
No toilet provision		1 628	1 406	1 308	828	820	828	791	726	722
Below Minimum Service Level sub-total		1 628	1 406	1 308	828	820	828	791	726	722
Total number of households	5	14 387	14 637	12 955	13 076	13 076	13 076	13 468	13 995	14 537
Energy:										
Electricity (at least min service level)		1 000	1 010	1 020	1 029	1 029	1 029	1 078	1 142	1 206
Electricity - prepaid (min service level)										
Minimum Service Level and Above sub-total		1 000	1 010	1 020	1 029	1 029	1 029	1 078	1 142	1 206
Electricity (< min service level)										
Electricity - prepaid (< min service level)										
Other energy sources										
Below Minimum Service Level sub-total										
Total number of households	5	1 000	1 010	1 020	1 029	1 029	1 029	1 078	1 142	1 206
Refuse:										
Removed at least once a week		7 425	7 575	7 725	8 175	8 175	8 175	8 567	9 073	9 581
Minimum Service Level and Above sub-total		7 425	7 575	7 725	8 175	8 175	8 175	8 567	9 073	9 581
Removed less frequently than once a week										
Using communal refuse dump		5 406	5 296	5 106	4 656	4 656	4 656	4 432	4 171	3 937
Using own refuse dump										
Other rubbish disposal		1 191	1 081	991	891	891	891	853	819	784
No rubbish disposal		6 557	6 347	6 097	5 347	5 347	5 347	5 090	4 790	4 522
Below Minimum Service Level sub-total		6 557	6 347	6 097	5 347	5 347	5 347	5 090	4 790	4 522
Total number of households	5	14 022	13 922	13 922	13 522	13 522	13 522	13 658	13 863	14 103
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		9 050	9 150	9 250	9 550	9 550	9 550	10 008	10 599	11 192
Sanitation (free minimum level service)		9 050	9 150	9 250	9 550	9 550	9 550	10 008	10 599	11 192
Electricity/other energy (50kwh per household per month)					8 804	8 804	8 804	7 131	7 551	7 974
Refuse (removed at least once a week)		9 050	9 150	9 250	9 550	9 550	9 550	10 008	10 599	11 192
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		2 750	2 700	3 000	3 201	3 201	3 201	3 334	3 552	3 751
Sanitation (free sanitation service)		9 000	9 780	5 100	8 018	8 018	8 018	8 260	8 629	7 053
Electricity/other energy (50kwh per household per month)		7 960	8 400	9 200	9 780	9 780	9 780	10 249	10 834	11 402
Refuse (removed once a week)		4 730	5 012	5 208	5 762	5 762	5 762	5 038	5 395	5 753
Total cost of FBS provided (minimum social package)		21 060	21 892	22 765	25 237	25 237	25 237	26 445	28 009	29 578
Highest level of free service provided										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		20	20	20	20	20	20	20	20	20
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)								784	509	854
Property rates (other exemptions, reductions and rebates)								758	782	825
Water								527	558	580
Sanitation								1 256	1 330	1 403
Electricity/other energy								845	883	721
Refuse								535	556	587
Municipal housing - rental rebates										
Housing - top structure subsidies								895	1 055	1 114
Other										
Total revenue cost of free services provided (total social package)								7 219	7 845	8 073

References:

1. Include services provided by another entity, e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, overwater tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

NW393 Mamusa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

RW393 Manusa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
REVENUE ITEMS:											
Property rates	8										
Total Property Rates		6 201	7 127	7 593	13 775	12 734	12 734		12 778	13 532	14 290
less Revenue Foregone					4 276	3 337	3 337		4 053	4 292	4 532
Net Property Rates		6 201	7 127	7 593	9 500	9 397	9 397	-	8 726	9 240	9 758
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		18 531	23 885	24 124	28 612	28 612	28 612		32 103	34 126	36 276
less Revenue Foregone											
Net Service charges - electricity revenue		18 531	23 885	24 124	28 612	28 612	28 612	-	32 103	34 126	36 276
Service charges - water revenue	6										
Total Service charges - water revenue		10 889	12 140	8 489	12 868	12 868	12 868		13 486	14 282	15 081
less Revenue Foregone											
Net Service charges - water revenue		10 889	12 140	8 489	12 868	12 868	12 868	-	13 486	14 282	15 081
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		7 996	8 848	9 214	9 326	9 326	9 326		9 774	10 351	10 930
less Revenue Foregone											
Net Service charges - sanitation revenue		7 996	8 848	9 214	9 326	9 326	9 326	-	9 774	10 351	10 930
Service charges - refuse revenue	6										
Total refuse removal revenue		4 904	5 251	5 583	5 805	5 805	5 805		5 084	5 443	6 804
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		4 904	5 251	5 583	5 805	5 805	5 805	-	5 084	5 443	6 804
Other Revenue by source											
Admission claims		-	-	-	-	-	-		-	-	-
Rental Received Townlands		75	-	-	-	-	-		-	-	-
Private Works		2	-	-	70	70	51		64	57	60
Clearance Certificates		-	-	-	3	3	1		1	1	1
Cemetery Fees		1	-	-	298	358	284		298	315	333
Gates takings		-	-	-	91	297	310		325	344	363
Other Revenue		1 917	438	511	0	278	88		90	96	101
Plan fees		22	21	63	94	106	22		23	24	26
Bid Documents		-	-	-	63	78	108		114	120	127
Insurance claim		-	753	202	250	283	473		443	470	496
Connection Fees		40	-	-	19	19	2		2	2	2
Re-Connection Fees	3	48	-	-	64	64	48		50	53	56
Total 'Other' Revenue	1	2 109	1 212	866	913	1 567	1 349	-	1 401	1 483	1 586
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	18 039	19 904	20 993	32 013	25 581	23 376		25 405	26 586	27 889
Pension and UIF Contributions		3 014	224	259	6 189	4 284	3 830		4 118	4 310	4 521
Medical Aid Contributions		2 068	2 480	2 797	5 304	3 405	2 940		3 082	3 225	3 383
Overtime		2 954	3 439	3 696	2 439	3 767	3 916		1 938	2 028	2 127
Performance Bonus		-	-	-	144	-	-		-	-	-
Motor Vehicle Allowance		1 515	2 141	2 511	3 897	3 438	3 276		3 419	3 578	3 754
Cellphone Allowance		-	-	-	184	110	234		247	269	272
Housing Allowances		761	1 014	1 225	769	1 375	914		1 246	1 303	1 367
Other benefits and allowances		5 587	8 536	11 785	6 060	4 324	3 728		3 890	4 071	4 271
Payments in lieu of leave		(1 797)	-	-	-	-	-		-	-	-
Long service awards		137	138	303	187	262	173		182	190	200
Post-retirement benefit obligations		-	-	-	-	-	-		-	-	-
sub-total	4	29 278	36 775	43 469	57 147	46 566	42 489	-	43 527	45 551	47 783
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	29 278	36 775	43 469	57 147	46 566	42 489	-	43 527	45 551	47 783
Contributions recognised - capital											
Less contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		755	12 463	12 769	900	10 525	10 525		10 325	9 715	10 259
Lease amortisation		-	-	-	-	-	-		-	-	-
Capital asset impairment		-	-	-	-	-	-		-	-	-
Depreciation resulting from revaluation of PPE	10	-	-	-	-	-	-		-	-	-
Total Depreciation & asset impairment	1	755	12 463	12 769	900	10 525	10 525	-	10 325	9 715	10 259
Bulk purchases											
Electricity Bulk Purchases		10 396	23 308	21 571	26 203	26 203	23 499		26 001	25 653	21 402

NW393 Mamusa - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - MUNICIPAL MANAGER VOTE 1)	Vote 2 - COUNCIL VOTE 2)	Vote 3 - BUDGET & TREASURY VOTE 3)	Vote 4 - COMMUNITY SERVICES VOTE 4)	Vote 5 - LIBRARY VOTE 5)	Vote 6 - CEMETERY VOTE 6)	Vote 7 - TRAFFIC VOTE 7)	Vote 8 - REFUSE REMOVAL VOTE 8)	Vote 9 - TECHNICAL SERVICES VOTE 9)	Vote 10 - PUBLIC WORKS VOTE 10)	Vote 11 - CORPORATE SERVICES VOTE 11)	Vote 12 - WORKSHOP VOTE 12)	Vote 13 - ELECTRICITY VOTE 13)	Vote 14 - SEWERAGE VOTE 14)	Vote 15 - WATER VOTE 15)	Total
R thousand																	
Revenue By Source																	
Property rates				8 726	-	-	-	-	-	-	-	-	-	-	-	-	8 726
Property rates - donations & collection charges				-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue				-	-	-	-	-	-	-	-	-	-	32 103	-	13 486	32 103
Service charges - water revenue				-	-	-	-	-	-	-	-	-	-	-	9 774	-	9 774
Service charges - sanitation revenue				-	-	-	-	-	-	-	-	-	-	-	-	-	6 034
Service charges - refuse revenue				-	-	-	-	-	5 084	-	-	-	-	-	-	-	-
Service charges - other				-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rentals of facilities and equipment				-	-	-	-	-	-	-	-	372	-	-	-	-	372
Interest earned - external investments				162	-	-	-	-	-	-	-	-	-	-	-	-	162
Interest earned - outstanding debtors				14 253	-	-	-	-	-	-	-	-	-	-	-	-	14 253
Dividends received				-	-	-	-	844	-	-	-	-	-	-	-	-	844
Fees				-	-	-	-	1 205	-	-	-	-	-	-	-	-	1 205
License and permits				-	14	-	-	1 553	-	-	-	-	-	-	-	-	1 567
Agency services				-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue				528	331	4	298	-	-	-	-	-	-	-	-	-	1 159
Transfers recognised - operational				57 875	1 159	1 550	-	-	-	-	-	-	-	-	-	-	59 584
Gains on disposal of PPE				-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)				81 783	1 514	1 554	298	3 602	5 084	9	9	11	372	31 215	9 788	13 500	150 731
Expenditure By Type																	
Employer related costs		1 867	-	5 534	3 650	754	594	3 451	4 691	3 749	3 573	5 527	41	1 355	5 154	3 257	43 527
Remuneration of councillors		-	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	5 000
Debt impairment		-	-	25 320	-	-	-	-	-	-	-	-	-	-	-	-	25 320
Depreciation & asset impairment		-	-	10 205	-	-	-	-	-	-	-	-	-	-	-	-	10 205
Finance charges		-	-	500	-	-	-	-	-	-	-	-	-	-	-	-	500
Bulk purchases		-	35	15	71	41	-	55	290	245	233	32	0	1 400	489	210	2 001
Other materials		-	-	1 457	-	-	-	-	-	150	-	3 952	-	-	-	-	3 958
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		84	1 257	1 712	1 565	212	51	241	113	259	255	2 811	-	2 079	1 114	729	11 772
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 951	6 292	44 363	4 762	1 047	645	3 747	4 434	4 432	4 512	13 127	41	32 775	5 757	4 236	133 170
Surplus/Deficit		(1 951)	(1 951)	(1 951)	(3 236)	507	(347)	(115)	1 600	(4 422)	(4 501)	(12 755)	(41)	(560)	3 020	9 264	17 561
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers & contributions		(1 951)	(5 292)	37 421	(3 236)	507	(347)	(145)	1 600	(4 422)	(4 501)	(12 755)	(41)	2 000	3 020	9 264	34 867

Refer to:

1. Departmental column to be based on municipal organisation structure

NW393 Mamusa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2019/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days					3 420	3 420	3 000		2 500	2 000	2 300
Other current investments > 90 days					-	-	-		-	-	-
Total Call investment deposits	7	-	-	-	3 420	3 420	3 000	-	2 500	2 000	2 300
Consumer debtors											
Consumer debtors		79 837	124 251	196 273	115 000	275 000	175 000		158 000	155 584	160 000
Less: Provision for debt impairment			(103 867)	(112 092)	(75 000)	(129 437)	(151 437)		(134 000)	(104 432)	(100 000)
Total Consumer debtors	2	79 837	20 383	24 181	40 000	145 563	23 563	-	24 000	61 152	60 000
Debt impairment provision											
Balance at the beginning of the year		75 561	-	103 867	35 461	142 092	112 092		120 000	103 752	108 732
Contributions to the provision		2 363	-	23 736	62 445	(34 656)	112 092		20 000	20 960	21 966
Bad debts written off		2 363	-	(15 531)	81 900	21 900	112 092		(15 000)	15 720	16 475
Balance at end of year		80 267	-	112 092	175 806	129 437	336 276	-	125 000	140 432	147 173
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		81 562	383 358	396 406	137 517	271 269	261 898		364 510	367 700	368 900
Leases recognised as PPE	3	-	-	-	-	-	-		-	-	-
Less: Accumulated depreciation		-	135 953	147 905	-	-	-		106 000	110 000	112 000
Total Property, plant and equipment (PPE)	2	81 562	247 405	248 501	137 517	271 269	261 898	-	258 510	257 700	256 900
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		26 183	42 522	63 411	12 000	30 000	12 000		23 000	21 947	20 941
Unspent conditional transfers		10 116	16 180	9 660	1 200	1 620	6 420		12 000	1 508	1 821
VAT		-	-	2 155	-	-	-		-	-	-
Total Trade and other payables	2	36 299	58 703	75 126	13 200	31 620	18 420	-	35 000	23 455	22 762
Non current liabilities - Borrowing											
Borrowing	4										
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits			8 651	10 152	9 160	9 160	9 160		11 500	12 052	12 630
Liability for other major provision items						9 034	9 034		9 100	8 000	7 500
Provision for landfill site rehabilitation		11 992	10 442	10 577	13 945	6 090	6 090		2 400	3 000	3 500
Other		-	-	-	-	-	-		-	-	-
Total Provisions - non-current		11 992	19 093	20 729	23 105	24 284	24 284	-	23 000	23 052	23 630
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance			78 216	232 182	4 849	265 308	265 308		2 964	3 106	3 266
GRAP adjustments											
Restated balance		-	78 216	232 182	4 849	265 308	265 308	-	2 964	3 106	3 266
Surplus/(Deficit)		27 137	(46 150)	(22 240)	4 849	13 300	30 672	-	34 865	36 237	38 520
Appropriations to Reserves		-	-	-	-	-	-		-	-	-
Transfers from Reserves		-	-	-	-	-	-		-	-	-
Depreciation offsets		-	-	-	-	-	-		-	-	-
Other adjustments		-	-	-	-	-	-		-	-	-
Accumulated Surplus/(Deficit)	1	27 137	32 065	209 942	9 697	278 609	295 980	-	37 829	39 343	41 775
Reserves											
Housing Development Fund		-	-	-	-	-	-		-	-	-
Capital replacement		-	-	-	-	-	-		-	-	-
Self-insurance		-	-	-	-	-	-		-	-	-
Other reserves		-	-	-	-	-	-		-	-	-
Revaluation		-	-	-	-	-	-		-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	27 137	32 065	209 942	9 697	278 609	295 980	-	37 829	39 343	41 775

Total capital expenditure includes expenditure on nationally significant priorities:

Total capital expenditure includes expenditure on nationally significant priorities:									
Provision of basic services:									

NW303 Mamusa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

NW303 Mamusa - Supporting Table SAA Reconciliation of IDP strategic objectives and budget (revenue)													
Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2019/20			2019/20 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand													
Provide quality basic services and infrastructure	Provision of electricity, water, sanitation, waste removal, housing, roads and storm water, public transport, city planning services, and maintaining the infrastructure of the municipality			63 953	57 251	50 802	66 112	66 112	70 883	75 173	74 441	78 945	
Economic growth and development that leads to sustainable job creation	Ensuring there is a clear structure plan for the municipality, ensuring planning processes function in accordance with set frameworks and facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure			14 378	8 508		18 271	27 003	27 083	-	5	-	
Fight poverty and build clean, healthy, safe sustainable communities as well as secure integrated social services for empowered and sustainable communities	Effective implementation of the Integrated Policy, working with the provincial department of health to provide primary health care services, extending waste removal services and ensuring effective city cleaning, ensuring of water service treatment works are operating optimally, working with strategic partners such as SAPS to address crime, ensuring safe working environments by effective enforcement of building and health regulations, promote viable sustainable communities through proper zoning, and promote environmental sustainability by protecting wetlands and key open spaces			2 588			20 089	20 000	19 690	12 050	40	1 112	
Effective implementation of the Integrated Policy, working with the provincial department of health to provide primary health care services, extending waste removal services and ensuring effective city cleaning, ensuring of water service treatment works are operating optimally, working with strategic partners such as SAPS to address crime, ensuring safe working environments by effective enforcement of building and health regulations, promote viable sustainable communities through proper zoning, and promote environmental sustainability by protecting wetlands and key open spaces	Optimising effective community participation in the ward committees system and the implementation of the new in the revenue management strategy			14 261	40 564		534	554	554	422	501	1 832	
Provide sound governance, financial sustainability and capital expenditure management	Facilitating the outcomes of all service processes in the municipal website, ensuring the use of sustainable financial sustainability to implement the integrated revenue strategy and the revenue and expenditure plan, and ensure of the operational structure to optimise the use of personnel			9 222	37 173		47 525	40 800	47 205	54 330	90 608	104 206	
Allocations to other priorities				0									
Total Revenue (including capital transfers and contributions)				0	100 566	148 818	35 967	130 784	167 426	165 921	180 036	175 582	180 354

1. Total revenue must reconcile to Table SA4 Budgeted Financial Performance (income and expenditure)

NW393 Mamusa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

[illegible]

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

NW393 Mamusa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective			Goal	Goal Code	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year *1 2016/17	Budget Year *2 2017/18
R thousand													
Provide quality basic services and infrastructure	Provision of electricity, water, sanitation, waste removal, housing, roads and storm water, public transport, city planning	A			21 341	23 031	12 853	12 377	12 377	12 377	27 213	26 737	30 432
Economic growth and development that leads to sustainable job creation		B			-	-	-	-	1 644	1 644	-	-	-
Fight poverty and build clean, healthy, safe sustainable communities as well as ensure integrated social services for Foster Participatory democracy and Balhe Pele through caring, accessible and accountable service		C			-	-	-	-	-	-	-	-	-
		D			-	-	-	-	-	-	-	-	-
		E			-	-	-	-	-	-	-	-	-
Promote sound governance, financial sustainability and optimal institutional transformation	Ensuring there is a clear structural plan for the municipality, ensuring planning processes function in accordance with set timeframes	F			-	-	1 052	9 793	9 793	9 793	4 518	4 771	4 932
Provide traffic Services and Law Enforcement		G			-	-	-	-	-	2 977	-	-	-
		H			-	-	-	-	-	-	-	-	-
		I			-	-	-	-	-	-	-	-	-
		J			-	-	-	-	-	-	-	-	-
		K			-	-	-	-	-	-	-	-	-
		L			-	-	-	-	-	-	-	-	-
		M			-	-	-	-	-	-	-	-	-
		N			-	-	-	-	-	-	-	-	-
		O			-	-	-	-	-	-	-	-	-
		P			-	-	-	-	-	-	-	-	-
Allocations to other priorities			3		-	-	-	-	-	-	-	-	-
Total Capital Expenditure			1		21 341	23 031	13 905	22 170	23 814	26 791	31 731	33 508	35 425

References:

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

NW393 Mamusa - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	0.3%	0.1%	0.2%	0.3%	0.8%	0.9%	0.0%	0.4%	0.4%	0.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing / Own Revenue	0.3%	0.3%	0.4%	0.6%	1.4%	1.4%	0.0%	0.0%	0.0%	0.6%
Borrowed funding of own capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.4	0.4	0.0	2.8	4.8	2.0	-	1.3	3.3	3.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.4	0.4	0.0	2.8	4.8	2.0	-	1.3	3.3	3.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.1	0.0	0.2	0.1	0.3	-	0.2	0.2	0.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		51.3%	44.8%	100.0%	75.1%	50.4%	47.6%	0.0%	50.8%	50.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		51.6%	44.8%	100.0%	58.8%	47.9%	45.2%	0.0%	48.6%	48.8%	48.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	96.3%	17.8%	23.8%	25.5%	100.5%	18.7%	0.0%	18.2%	32.0%	36.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's SS(a))										
Creditors to Cash and Investments		266.3%	2144.0%	-221.6%	-357.2%	-287.2%	-81.9%	0.0%	183.0%	110.7%	73.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (M)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	33.7%	29.7%	29.2%	42.1%	31.8%	29.2%	0.0%	26.1%	28.8%	28.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	37.7%	32.3%	43.7%	45.4%	36.1%	34.1%		31.8%	31.4%	31.2%
Repairs & Maintenance	RS&M/(Total Revenue excluding capital revenue)	2.4%	5.1%	8.2%	5.3%	6.1%	8.0%		2.8%	2.8%	2.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	1.0%	10.2%	11.7%	1.0%	6.0%	7.7%	0.0%	7.2%	6.4%	6.4%
RP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	4.0	-	118.8	203.1	203.1	203.1	-	529.4	529.1	580.1
ii. OS Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	171.2%	30.1%	47.7%	60.1%	221.8%	37.9%	0.0%	36.7%	83.2%	78.0%
iii. Cost coverage	(Available cash - Investments)/monthly fixed operational expenditure	1.9	0.1	(3.0)	(0.8)	(1.1)	(1.6)	-	1.3	2.0	2.7

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

NW393 Manual - Supporting Table SAB Social, economic and demographic statistics and assumptions											
Description of economic indicator	Cat	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12	2013/13	2014/14	Current Year 2014/15	2015/16 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
Demographics											
Population		Census 2011 information				60	60	60	60	60	60
Female aged 5 - 14		Census 2011 information				7	7	7	7	7	7
Male aged 5 - 14		Census 2011 information				7	7	7	60	7	7
Female aged 15 - 34		Census 2011 information				10	10	10	60	7	7
Male aged 15 - 34		Census 2011 information				10	10	10	60	7	7
Unemployment		Census 2011 information				21	21	21	60	7	7
Monthly household income (no. of households)	1, 12										
No income		Census 2011 information									
R1 - R1 600		Census 2011 information				717	717	717	717	717	717
R1 601 - R2 200		Census 2011 information				1 506	1 506	1 506	1 506	1 506	1 506
R2 201 - R6 400		Census 2011 information									
R6 401 - R12 800		Census 2011 information				3 275	3 275	3 275	3 275	3 275	3 275
R12 801 - R25 600		Census 2011 information				3 452	3 452	3 452	3 452	3 452	3 452
R25 601 - R51 200		Census 2011 information				692	692	692	692	692	692
R51 201 - R102 400		Census 2011 information									
R102 401 - R204 800		Census 2011 information				570	570	570	570	570	570
R204 801 - R409 600		Census 2011 information				2	2	2	2	5	5
R409 601 - R819 200		Census 2011 information									
> R819 200		Census 2011 information									
Parents profile (no. of households)	13										
< R2 000 per household per month											
Parental deprivation	2										
Household demographics (2008)											
Number of people in municipal area		Census 2011 information				60	60	60	60	60	60
Number of poor people in municipal area		Census 2011 information				15	15	15	15	15	15
Number of households in municipal area											
Number of poor households in municipal area											
Definition of poor household (R per month)											
Housing statistics	3										
Pumps		Census 2011 information				12 066	12 066	12 066	12 066		
Internal		Census 2011 information				2 559	2 559	2 559	2 559		
Total number of households						14 625	14 625	14 625	14 625		
Dwellings provided by municipality	4										
Dwellings provided by province											
Dwellings provided by private sector	5										
Total new housing dwellings											
Economic	8							5.1%		4.9%	5.0%
Inflation (wholesale index (CPI))										0.0%	0.0%
Interest rate - borrowing										4.9%	5.0%
Interest rate - dividend								0.1%		4.8%	4.7%
Remuneration increase								0.0%		12.2%	12.2%
Consumption growth (wage/retail)								5.0%		4.9%	5.0%
Consumption growth (wage)											
Collection rates	7							5.4%		5.1%	5.0%
Property tax/service charges								5.4%		4.8%	5.0%
Rent of facilities & equipment										4.8%	4.8%
Interest - external financing										4.0%	5.0%
Interest - debtors										4.0%	5.0%
Revenue from agency services										4.9%	5.0%

Detail on the provision of municipal services for A10

Detail on the provision of municipal services for A10									
Total municipal services	201		2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue Framework
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16
		Household service targets (000)							
		Water:							
		Piped water made available							
		Piped water stands were repaired or replaced							

NW393 Mamusa Supporting Table SA10 Funding measurement

NW393 Mamusa Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R100	18(1)(b)	1	9 837	1 982	(28 614)	(3 355)	(11 066)	(14 649)	15 078	11 915	19 827	28 704
Cash + investments at the yr end less applications - R100	18(1)(b)	2	16 366	(47 593)	(47 628)	14 633	39 078	(3 642)	-	(18 202)	10 095	10 945
Cash year end/monthly employee/supplier payments	18(1)(b)	3	1.9	0.1	(1.0)	(0.3)	(1.1)	(1.1)	-	1.3	2.0	2.7
Surplus/(Deficit) excluding depreciation effects: R100	18(1)	4	27 117	(46 155)	(22 240)	4 843	10 300	30 472	-	34 965	30 237	38 520
Service charge rev % change - macro GDP target exclusive	18(1)(a)(2)	5	N/A	12.0%	(6.3%)	14.4%	(5.4%)	(6.5%)	(106.0%)	0.3%	0.1%	(0.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)(a)(2)	6	51.0%	44.8%	100.0%	58.8%	47.8%	45.2%	0.0%	48.8%	48.6%	48.6%
Debt impairment expense as a % of total taxable revenue	18(1)(a)(2)	7	4.9%	136.8%	43.2%	36.6%	38.7%	35.7%	0.0%	36.1%	36.0%	35.9%
Capital payments % of capital expenditure	18(1)(c)(10)	8	45.2%	91.6%	0.0%	100.0%	100.0%	88.3%	0.0%	99.7%	50.6%	49.4%
Borrowing receipts % of capital expenditure (excl transfers)	18(1)(c)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/provided allocations	18(1)(a)	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)(a)	11	N/A	(73.3%)	20.8%	51.4%	267.0%	(82.4%)	(100.0%)	(52.8%)	147.6%	(2.2%)
Long term receivables % change - inc/(dec)	18(1)(a)	12	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
RAM % of Property Plant & Equipment	20(1)(iv)	13	2.6%	2.6%	2.7%	0.4%	3.3%	-1.4%	0.0%	1.5%	1.6%	1.7%
Asset renewal % of capital budget	20(1)(iv)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.1%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2.
2. Deduct cash and investment applications (defined) from cash balances.
3. Indicative of sufficient liquidity to meet average monthly operating payments.
4. Indicative of limited operational requirements.
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications).
6. Realistic average cash collection forecasts as % of annual billed revenue.
7. Realistic average increase in debt impairment (doubtful debt) provision.
8. Indicative of planned capital expenditure (excl) & cash payment timing.
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing.
10. Substantiation of National/Province allocations included in budget.
11. Indicative of realistic current annum debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications).
12. Indicative of realistic long term annum debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications).
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection.
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection.

NW393 Mamusa - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1									
Date of valuation:		2009/13	2009/13	2009/14	2009/15			2009/15		
Financial year valuation used		Yes	Yes	Yes	Yes			Yes		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No							
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		01/07/2009	01/07/2009	01/07/2009	01/07/2009			01/07/2009		
No. of properties	5	12 806	12 706	12 806	12 806	12 806	12 806	12 806	12 806	12 806
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)		7 202	7 102	7 002	7 002	7 002	7 002	6 232	6 232	6 232
No. of supplementary valuations		-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	49	50	51	51	51	51	51	51	51
Municipality owned property value (Rm)		7	8	9	9	9	9	10	10	10
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:										
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		No	No	No	No			No		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes	Yes	Yes
Limit on annual rate increase s20(7) (Y/N)		Yes	Yes	Yes	Yes			Yes		
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Phasing-in properties s21 (number)		Yes	Yes	Yes	Yes			Yes		
Rating policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R000)		10.25%	10.25%	10.25%	10.25%			10.25%		
Non-residential prescribed rate s19? (%)		10.25%	10.25%	10.25%	10.25%			10.25%		
Rate revenue:										
Rate revenue budget (R'000)	6	7 243	8 128	4 833	9 500	9 397	9 397	9 397	9 951	10 509
Rate revenue expected to collect (R'000)	6	3 622	4 064	4 591	9 500	9 397	9 397	9 397	9 951	10 509
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptions, discounts (R'000)										

References:

- All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- To give effect to rates policy
- Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
- Required to implement new system (FTE)
- Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
- Current and budget year must reconcile to Table A4 Budgetary Financial Performance (revenue and expenditure)
- Included in rate revenue budget
- In favour of the rate payer

NW323 Manuscript - Supporting Table SA12a Property rates by category (current year)

NW393 Marmosa - Supporting Table SA12a Property rates by category (current year)																		
	Description	Rd	Res.	Indust.	Bus. & Comm.	Farm prop.	State-owned	Muni prop.	Public service infra.	Private owned towns	Federal & Informal Sett.	Comm. Land	State trust land	Section 8(2)(c) mode %	Protect. Areas	National Monuments	Public benefit organs	Mining Prop.
Current Year 2014/15																		
Valuation:																		
No. of properties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of municipally affected properties a)(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	6 939	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuations not implemented	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers (Finalised)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% of successful objections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (median)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (median)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (selected)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Area of valuation (hect)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Practitioner proportion of total area	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contribution of rating types (Land?) (%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rate used (%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Is balance fixed by uniform non-variable rate?	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Validation reductions:																		
Validation reductions - public infrastructure (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Validation reductions - state recreation/park (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Validation reductions - mineral rights (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Validation reductions - R15,000 threshold (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Validation reductions - public works (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Validation reductions - other (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total validation reductions:																		
Total value used for rating (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total land value (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (R=)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rating:																		
Average rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R' 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Religious exemptions - religious (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Religious exemptions - pensioners (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Religious exemptions - bona fide farm (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Religious exemptions - other (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private residential discounts (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total religious exemptions/religious class (R'000)																		

NW353 Marmosa - Supporting Table SA12b Property rates by category (budget year)

[illegible]

References

1. Limit 2 Assistance Act: Regulation of Land Rights, Commonwealth Property Associations
2. Incited usage of national territories & their value grows from 1979A maximum
3. Average rate: cents in the Pound. Eg. 10.26 cents in the Pound is 5 1/100s expressed by 6 decimal places after the dot
4. Include airport conditions
5. In favour of the rate payer

NW393 Mamusa - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2016/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Property rates (rate in the Rand)	1								
Residential properties	050009		0.005740	0.006075	0.0064	0.0068	0.0064	0.0068	0.0072
Residential properties - vacant land	050010		0.092380	0.097830	0.1037	0.1093	0.1037	0.1098	0.1160
Formal/informal settlements							-	-	-
Small holdings							-	-	-
Farm properties - used	050013		0.001575	0.001668	0.0018	0.0019	0.0018	0.0019	0.0020
Farm properties - not used							-	-	-
Industrial properties	050005		0.002210	0.002340	0.0025	0.0026	0.0023	0.0026	0.0028
Business and commercial properties	050002		0.017280	0.018300	0.0194	0.0204	0.0191	0.0205	0.0217
Communal land - residential							-	-	-
Communal land - small holdings							-	-	-
Communal land - farm property							-	-	-
Communal land - business and commercial							-	-	-
Communal land - other							-	-	-
State-owned properties	050004		0.013180	0.013958	0.0148	0.0158	0.0015	0.0016	0.0017
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		(R) in thresholds							
Water usage - Block 2 (c/k)		(R) in thresholds							
Water usage - Block 3 (c/k)		(R) in thresholds							
Water usage - Block 4 (c/k)		(R) in thresholds							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(R) in structure							
Volumetric charge - Block 2 (c/k)		(R) in structure							
Volumetric charge - Block 3 (c/k)		(R) in structure							

Volumetric charge - Block 4 (c/k)									
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBC									
Life-line tariff - meter									
Life-line tariff - prepaid									
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)									
Meter - IBT Block 2 (c/kwh)									
Meter - IBT Block 3 (c/kwh)									
Meter - IBT Block 4 (c/kwh)									
Meter - IBT Block 5 (c/kwh)									
Prepaid - IBT Block 1 (c/kwh)									
Prepaid - IBT Block 2 (c/kwh)									
Prepaid - IBT Block 3 (c/kwh)									
Prepaid - IBT Block 4 (c/kwh)									
Prepaid - IBT Block 5 (c/kwh)									
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
90l bin - once a week									
250l bin - once a week									

References

1. If properties are not rated or zero rated this must be indicated as such.

2. Please provide detailed descriptions on Sheet SA13b.

INW193 Marissa - Supporting Table SA13a Service Tariffs by category - explanatory

KW193 Manuals - Supporting Table EA13a Service Tariffs by category - explanatory							2015/16 Medium Term Revenue & Expenditure Framework		
Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Laboratory, radiations and related (Health) (Small fees as applicable)									
Water tariffs									
Basic charge per user (Scholarship)	020001		37	35	37	44	45	46	51
Water per cubic	020001		8	11	11	12	12	13	14
Basic (excluding Amala Gaudia Malawi)	020002		10	20	21	22	24	25	26
Basic (excluding Amala Gaudia for Malawi)	020004		21	25	27	28	29	31	33
Basic (2 Fats)	020005		15	15	16	17	17	17	18
Silver Jar	021001		3	3	3	3	3	3	4
Consumption (Schools)	021002		3	3	3	3	3	3	4
Consumption (Churches)	021003		3	3	3	3	3	3	4
Consumption (Hospitals)	021004		3	3	3	3	3	3	4
Consumption (Business)	021005		7	7	8	8	12	12	13
Waste water tariffs									
Household Sewerage (Kilograms)	030001		42	43	43	50	52	56	58
State, Tolkani Post Office, Malawi (Kilograms)	030002		434	463	466	514	542	571	593
State Institutions, Office (Kilograms)	030003		46	46	51	54	57	57	61
Churches, Church (Kilograms)	030004		50	43	47	70	78	78	81
Thermal	030005		168	280	405	605	647	672	698
Hospital	030006		4,121	4,363	4,707	5,039	5,279	5,504	5,676
Hotel and Restaurants	030007		188	198	195	223	223	246	258
Primary Schools	030008		816	874	1,032	1,388	1,437	1,708	1,777
High Schools	030009		2,821	2,990	3,161	3,541	3,670	4,111	4,194
Electricity tariffs									
Domestic Basic (Scholarship)	040001		28	108	114	131	131	133	141
Domestic Basic (Scholarship)	040002		9	10	10	11	12	12	13
Domestic Basic (excluding Amala Gaudia)	040003		81	93	102	108	114	120	127
Domestic Energy charge (31 x free/night)	040004		113	113	103	108	114	120	127
Domestic prepaid	040005		70	74	80	84	88	94	98
Commercial Basic charge	040006		80	119	128	135	142	150	158
Commercial Energy charge (34 x free/night)	040007		127	127	127	144	152	160	168
Commercial prepaid	040008		147	160	171	177	186	195	204
Industrial Basic charge	040009		58	58	63	67	70	74	78
Industrial Energy charge	040010		138	138	170	173	189	199	211
Industrial Demand charge	040011		140	140	171	173	189	199	211
Domestic Basic charge	040012		3	3	3	3	3	3	3
Domestic Energy charge	040013		128	128	142	142	150	150	157

NW393 Mamusa - Supporting Table SA14 Household bills

RW393 Mamusa - Supporting Table SA14 Household bills											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % Incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Randicent											
<u>Monthly Account for Household - 'Middle Income Range'</u>											
Rates and services charges:											
Property rates:		545.00	780.00	895.00	948.00	948.00	948.00	4.8%	993.50	1 052.12	1 111.04
Electricity: Basic levy		105.00	110.00	113.00	119.78	119.78	119.78	6.3%	127.33	134.84	142.39
Electricity: Consumption		901.36	570.85	1 020.55	1 180.00	1 180.00	1 180.00	6.3%	1 254.34	1 328.38	1 402.73
Water: Basic levy		37.00	38.00	41.30	43.57	43.57	43.57	4.8%	45.66	48.36	51.05
Water: Consumption		430.00	437.11	456.00	480.60	480.60	480.60	4.8%	503.67	533.39	563.25
Sanitation		45.00	46.00	47.00	49.50	49.50	49.50	4.8%	51.88	54.94	58.01
Refuse removal		63.30	55.70	55.30	61.40	61.40	61.40	4.8%	64.35	68.14	71.96
Other											
sub-total		2 217.66	2 437.66	2 635.15	2 882.85	2 882.85	2 882.85	5.5%	3 040.72	3 220.13	3 400.45
VAT on Services											
Total large household bill:		2 217.66	2 437.66	2 635.15	2 882.85	2 882.85	2 882.85	5.5%	3 040.72	3 220.13	3 400.45
% increase/decrease:			9.9%	8.1%	9.4%	-	-		5.5%	5.9%	5.6%
<u>Monthly Account for Household - 'Affordable Range'</u>											
Rates and services charges:											
Property rates:		210.00	215.00	235.00	248.00	248.00	248.00	4.8%	259.90	275.24	290.65
Electricity: Basic levy		90.00	98.00	113.00	119.78	119.78	119.78	6.3%	127.33	134.84	142.39
Electricity: Consumption		270.00	398.23	420.00	445.20	445.20	445.20	6.3%	473.25	501.17	529.23
Water: Basic levy		35.93	38.22	40.00	41.43	41.43	41.43	4.8%	43.42	45.98	48.56
Water: Consumption		356.30	398.28	433.25	456.75	456.75	456.75	4.8%	478.67	508.92	536.30
Sanitation		40.00	43.00	45.00	47.00	47.00	47.00	4.8%	49.25	52.16	55.08
Refuse removal		49.33	51.25	55.30	58.30	58.30	58.30	4.8%	61.10	64.70	68.33
Other											
sub-total		1 151.56	1 243.06	1 341.55	1 416.46	1 416.46	1 416.46	5.4%	1 492.92	1 581.01	1 669.54
VAT on Services											
Total small household bill:		1 151.56	1 243.06	1 341.55	1 416.46	1 416.46	1 416.46	5.4%	1 492.92	1 581.01	1 669.54
% increase/decrease:			7.9%	7.9%	5.6%	-	-		5.4%	5.9%	5.8%
<u>Monthly Account for Household - 'Indigent'</u>											
<u>Household receiving free basic services</u>											
Rates and services charges:											
Property rates:		14.00	16.00	17.00	18.00	18.00	18.00	4.8%	18.96	19.98	21.10
Electricity: Basic levy		92.30	96.00	102.32	108.40	108.40	108.40	6.3%	115.23	122.03	128.86
Electricity: Consumption		110.00	113.50	121.30	128.60	128.60	128.60	6.3%	136.70	144.77	152.87
Water: Basic levy		33.50	38.20	41.43	43.67	43.67	43.67	4.8%	45.79	48.40	51.18
Water: Consumption		375.00	470.00	589.69	622.00	622.00	622.00	4.8%	651.88	680.32	708.97
Sanitation		36.70	39.80	45.30	47.70	47.70	47.70	4.8%	49.99	52.94	55.90
Refuse removal		43.80	47.00	54.00	58.70	58.70	58.70	4.8%	61.62	65.15	68.80
Other											
sub-total		705.30	819.50	971.24	1 027.07	1 027.07	1 027.07	5.1%	1 079.92	1 143.64	1 207.68
VAT on Services											
Total small household bill:		705.30	819.50	971.24	1 027.07	1 027.07	1 027.07	5.1%	1 079.92	1 143.64	1 207.68
% increase/decrease:			16.2%	18.5%	5.7%	-	-		5.1%	5.9%	5.6%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R300 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 250kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

NW393 Mamusa - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	†	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

References

†. Total investments must reconcile to Budgeted Financial Position ('current' will investment deposits plus 'non-current' investments)

NW393 Mamusa - Supporting Table SA17 Borrowing

NW393 Mamusa - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References:

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

NW393 Mamusa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		30 766	33 579	37 965	41 282	41 282	-	47 809	47 292	47 416
Local Government Equitable Share		28 210	29 825	33 675	37 162	37 162		43 070	43 537	43 211
Municipal Systems Improvement		790	800	890	934	934		930	957	1 033
Finance Management		1 250	573	1 650	1 800	1 800		1 875	2 010	2 345
EPWP Incentive		636	2 281	1 750	1 386	1 386		1 169	-	-
Other transfers/grants [PMU 5% MIG]								765	788	821
Provincial Government:		500	500	550	550	550	-	1 240	1 550	1 550
Provincial Library Grant		500	500	550	550	550	-	1 240	1 550	1 550
District Municipality:		-	-	12 958	11 428	11 428	-	12 000	-	-
EPWP Incentive					428	428		-	-	-
Other Transfer/Grants (Indigent)				12 958	11 000	11 000		12 000	-	-
Other grant providers:		-	-	-	2 100	2 100	-	-	-	2 000
Fire and Disaster					2 100	2 100		-	-	2 000
Integrated national electrification										
Total Operating Transfers and Grants	5	31 286	34 079	51 473	55 360	55 360	-	61 049	48 842	50 966
Capital Transfers and Grants										
National Government:		13 800	16 739	22 496	14 991	14 991	-	14 541	14 518	14 485
Municipal Infrastructure Grant		13 800	16 739	22 496	14 991	14 991		14 541	14 518	14 485
Provincial Government:		-	-	-	-	-	-	310	-	-
Other capital transfers/grants (insert description)								310		
District Municipality:		-	-	-	-	-	-	-	-	-
EPWP Incentive										
Other grant providers:		4 041	7 090	-	-	-	-	2 000	-	-
Eskom Grant		41								
Integrated national electrification		4 000	7 000					2 000		
Total Capital Transfers and Grants	5	17 841	23 739	22 496	14 991	14 991	-	16 851	14 518	14 485
TOTAL RECEIPTS OF TRANSFERS & GRANTS		49 127	57 818	73 969	70 351	70 351	-	77 900	63 360	65 451

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

NW393 Mamusa - Supporting Table SA19 Expenditure on transfers and grant programme

NW393 Mamusa - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		30 786	33 579	37 965	41 282	41 282	-	47 809	47 292	47 416
Local Government Equitable Share		29 210	29 825	33 675	37 162	37 162		43 070	43 537	43 217
Municipal Systems Improvement		790	800	890	934	934		930	867	1 033
Finance Management		1 250	673	1 650	1 800	1 800		1 875	2 010	2 345
EPWP Incentive		536	2 281	1 750	1 386	1 386		1 169		
Other transfers/grants (PMU 5% MIG)								765	788	821
Provincial Government:		500	500	550	550	550	-	1 240	1 550	1 550
Provincial Library Grant		500	500	550	550	550	-	1 240	1 550	1 550
District Municipality:		-	-	12 958	11 428	11 428	-	12 000	-	-
Conditional Grant					428	428		12 000		
EPWP Incentive				12 958	11 000	11 000				
Other grant providers:		-	-	-	2 100	2 100	-	-	-	-
Fire and Disaster					2 100	2 100				
Total operating expenditure of Transfers and Grants:		31 286	34 079	51 473	55 360	55 360	-	61 049	48 842	48 966
Capital expenditure of Transfers and Grants										
National Government:		13 800	16 739	22 496	14 991	14 991	-	14 541	14 518	14 485
Municipal Infrastructure Grant		13 800	16 739	22 496	14 991	14 991		14 541	14 518	14 485
Provincial Government:		-	-	-	-	-	-	310	-	-
Library								310		
District Municipality:		-	-	-	-	-	-	-	-	-
EPWP Incentive										
Other grant providers:		4 041	7 000	-	-	-	-	2 000	-	-
Eskom Grant		41								
Integrated national electrification		4 000	7 000					2 000		
Total capital expenditure of Transfers and Grants:		17 841	23 739	22 496	14 991	14 991	-	16 851	14 518	14 485
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		49 127	57 818	73 969	70 351	70 351	-	77 900	63 360	63 451

References:

1. Expenditure must be separately listed for each transfer or grant received or recognised

NW393 Mamusa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Operating transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year			-	2 792	-	6 200	6 200	6 200			
Current year receipts			23 458	4 581	50 015	41 282	41 282	41 282	47 809	47 292	47 416
Conditions met - transferred to revenue			23 458	7 373	50 015	47 482	47 482	47 482	47 809	47 292	47 416
Conditions still to be met - transferred to liabilities											
Provincial Government:											
Balance unspent at beginning of the year			-	4 301	-	-	-	-			
Current year receipts			-	3 801	-	2 650	2 650	2 650	1 240	1 550	1 550
Conditions met - transferred to revenue			-	8 102	-	2 650	2 650	2 650	1 240	1 550	1 550
Conditions still to be met - transferred to liabilities											
District Municipality:											
Balance unspent at beginning of the year			-	-	600	-	-	-			
Current year receipts			-	12 958	-	11 428	11 428	11 428	12 000		
Conditions met - transferred to revenue			-	12 958	600	11 428	11 428	11 428	12 000	-	-
Conditions still to be met - transferred to liabilities											
Other grant providers:											
Balance unspent at beginning of the year			-	-	-	-	-	-	-	-	-
Current year receipts			-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities											
Total operating transfers and grants revenue			23 458	28 432	50 615	61 560	61 560	61 560	61 049	48 842	48 966
Total operating transfers and grants - CTBM		2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year			1 826	7 324	-	-	-	-			
Current year receipts			8 801	16 739	22 496	14 991	14 991	14 991	15 306	15 751	16 418
Conditions met - transferred to revenue			10 627	24 063	22 496	14 991	14 991	14 991	15 306	15 751	16 418
Conditions still to be met - transferred to liabilities											
Provincial Government:											
Balance unspent at beginning of the year			-	-	-	-	-	-	310		
Current year receipts			-	-	-	-	-	-	310	-	-
Conditions met - transferred to revenue			-	-	-	-	-	-	310	-	-
Conditions still to be met - transferred to liabilities											
District Municipality:											
Balance unspent at beginning of the year			-	-	-	-	-	-	-	-	-
Current year receipts			-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities											
Other grant providers:											
Balance unspent at beginning of the year			-	-	-	-	-	-	2 000		
Current year receipts			-	-	-	-	-	-	2 000	-	-
Conditions met - transferred to revenue			-	-	-	-	-	-	2 000	-	-
Conditions still to be met - transferred to liabilities											
Total capital transfers and grants revenue			10 627	24 063	22 496	14 991	14 991	14 991	17 616	15 751	16 418
Total capital transfers and grants - CTBM		2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE			34 085	52 495	73 111	76 551	76 551	76 551	78 665	64 593	65 384
TOTAL TRANSFERS AND GRANTS - CTBM			-	-	-	-	-	-	-	-	-

References:

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

NW393 Mamusa - Supporting Table SA2f Transfers and grants made by the municipality

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>LED PROJECTS</i>	2	130	243	59							
Total Cash Transfers To Entities/Em's:		130	243	59	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Insert description</i>	4										
Total Cash Transfers To Organisations:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals <i>Insert description</i>	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	130	243	59	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Em's:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations:		-	-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Indigent Society</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	130	243	59	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

NW393 Mamusa - Supporting Table SA22 Summary councillor and staff benefits

NW393 Mamusa - Supporting Table SA22 Summary councillor and staff benefits											
Summary of Employee and Councillor remuneration		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
			A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		1	1 744	2 015	2 137	2 321	2 321	2 321	1 862	1 939	2 034
Pension and UIF Contributions			350	381	558	348	348	348	355	372	390
Medical Aid Contributions			-	-	-	164	164	164	216	225	236
Motor Vehicle Allowance			-	-	-	1 035	1 035	1 035	1 182	1 237	1 298
Cellphone Allowance			-	-	-	335	662	662	538	561	588
Housing Allowances			-	-	-	273	292	292	268	301	316
Other benefits and allowances			1 011	677	1 828	39	39	39	46	48	50
Sub Total - Councillors			3 106	3 272	5 022	4 515	4 861	4 861	4 473	4 681	4 911
% increase		4		5.4%	53.5%	(10.1%)	7.7%	-	(8.0%)	4.7%	4.9%
Senior Managers of the Municipality											
Basic Salaries and Wages		2	1 312	713	1 018	2 651	3 511	3 511	2 144	2 243	2 353
Pension and UIF Contributions			-	132	34	8	19	16	16	17	18
Medical Aid Contributions			-	-	-	90	180	180	187	196	206
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	144	552	552	576	603	633
Motor Vehicle Allowance		3	293	592	171	1 104	2 209	2 209	784	821	861
Cellphone Allowance		3	10	-	-	60	98	98	103	108	113
Housing Allowances		3	567	-	-	573	1 506	1 506	1 572	1 645	1 726
Other benefits and allowances		3	71	-	-	38	71	71	74	78	82
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			2 253	1 437	1 223	4 667	8 143	8 143	5 457	5 711	5 991
% increase		4		(36.2%)	(14.9%)	281.6%	74.5%	-	(33.0%)	4.7%	4.9%
Other Municipal Staff											
Basic Salaries and Wages			15 039	17 378	19 874	29 362	29 248	29 249	19 096	19 984	20 963
Pension and UIF Contributions			3 198	2 347	2 753	6 181	4 193	4 193	4 378	4 581	4 806
Medical Aid Contributions			2 692	-	-	5 215	3 315	3 315	3 461	3 622	3 800
Overtime			2 964	3 436	3 595	2 439	2 270	2 270	2 370	2 480	2 602
Performance Bonus			1 118	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3	1 515	2 141	2 511	2 793	2 498	2 498	2 608	2 729	2 863
Cellphone Allowance		3	-	-	-	124	117	117	122	126	134
Housing Allowances		3	761	1 014	1 225	186	369	359	374	392	411
Other benefits and allowances		3	(156)	8 881	11 873	6 023	4 809	4 809	5 021	5 255	5 512
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			258	138	303	157	612	612	639	669	701
Post-retirement benefit obligations		6	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			27 390	35 338	42 246	52 479	38 423	38 423	38 070	39 840	41 792
% increase		4		29.0%	19.5%	24.2%	(26.8%)	-	(0.9%)	4.7%	4.9%
Total Parent Municipality			32 749	40 645	48 491	61 662	51 427	51 427	48 000	50 232	52 694
				22.3%	21.1%	27.2%	(16.6%)	-	(6.7%)	4.7%	4.9%
Board Members of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3	-	-	-	-	-	-	-	-	-
Cellphone Allowance		3	-	-	-	-	-	-	-	-	-
Housing Allowances		3	-	-	-	-	-	-	-	-	-
Other benefits and allowances		3	-	-	-	-	-	-	-	-	-
Board Fees			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities			-	-	-	-	-	-	-	-	-
% increase		4		-	-	-	-	-	-	-	-
Senior Managers of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3	-	-	-	-	-	-	-	-	-
Cellphone Allowance		3	-	-	-	-	-	-	-	-	-
Housing Allowances		3	-	-	-	-	-	-	-	-	-
Other benefits and allowances		3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-

Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities										
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities										
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		32 749	40 048	48 491	61 662	51 427	51 427	48 000	50 232	52 694
% increase	4		22.3%	21.1%	27.2%	(16.6%)	-	(6.7%)	4.7%	4.9%
TOTAL MANAGERS AND STAFF	5.7	29 643	36 775	43 469	57 147	46 566	46 566	43 527	45 551	47 783

NW393 Mamusa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
Councillors	3						
Speaker	4						-
Chief Whip							-
Executive Mayor							-
Deputy Executive Mayor							-
Executive Committee		1 852 479	569 744	2 051 052			4 473 276
Total for all other councillors							
Total Councillors	8	-	1 852 479	569 744	2 051 052		4 473 276
Senior Managers of the Municipality	5						
Municipal Manager (MM)		518 729	25 279	543 831	576 186		1 664 025
Chief Finance Officer		406 318	38 103	539 700	-		984 120
Director: Corporate Services		406 318	51 854	423 606	-		881 778
Director Technical Services		406 318	20 902	518 719	-		945 938
Director Community Services		406 318	67 863	505 758	-		980 938
List of each official with packages >= senior manager:							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Senior Managers of the Municipality	8,10	-	2 144 000	204 000	2 532 614	576 186	5 456 800
A Heading for Each Entity	6,7						
List each member of board by designation:							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total for municipal entities	8,10	-	-	-	-	-	-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	3 996 479	773 744	4 583 666	576 186	9 930 076

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee.

mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

NW393 Mamusa - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4				15			15		
Board Members of municipal entities	5									
Municipal employees	3	5			5		4	5		5
Municipal Manager and Senior Managers	7	4	6			8				
Other Managers					172	155	16	170	158	16
Professionals		162	162	-	31	14	10	23	13	10
Finance		1	1				3	4	3	
Spatialtown planning										
Information Technology										
Roads		4	4							
Electricity		2	2							
Water		2	2							
Sanitation		1	1		1	1		3	2	
Refuse		2	2		52	52	1	52	52	3
Other		142	142		88	88	2	88	88	3
Technicians		106	106	-	79	81	1	129	111	
Finance		16	16			2		2	2	
Spatialtown planning		1	1							
Information Technology					19	19		24	22	
Roads		3	3		6	6	1	8	6	
Electricity		18	18		33	33		35	30	
Water		19	19		21	21		25	22	
Sanitation		27	27					35	29	
Refuse										
Other		10	10		4	4	3	6	5	
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	267	284	-	275	248	24	325	274	21
% increase					(4.2%)	(12.7%)	-	18.2%	10.5%	(12.5%)
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10	19	19		19					
Human Resources personnel headcount	8, 10	-	-							

References:

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

NW393 Mamusa - Supporting Table SA25 Budgeted monthly revenue and expenditure

NW393 Mamusa - Supporting Table SA25 Budgeted monthly revenue and expenditure																	
R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source																	
	Priority rates		854	854	854	854	854	854	854	854	854	854	854	87	8 726	9 240	9 758
	Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue		3 737	2 522	1 950	1 826	2 233	2 322	2 437	1 950	1 950	2 522	3 437	5 186	30 103	34 125	36 276
	Service charges - water revenue		965	1 900	873	955	955	1 100	911	925	936	1 150	1 126	901	13 458	14 352	15 051
	Service charges - sanitation revenue		785	763	763	856	750	858	855	786	852	753	753	857	9 774	10 351	10 930
	Service charges - refuse revenue		581	457	455	452	509	465	499	539	465	506	519	545	6 084	6 443	6 604
	Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment		10	35	25	42	25	25	35	13	26	24	25	31	372	394	416
	Interest earned - external investments		6	15	5	5	17	17	17	12	8	12	22	59	182	171	181
	Interest earned - outstanding deposits		700	1 740	1 237	1 101	1 171	1 189	1 201	1 209	1 256	1 225	1 526	857	14 353	15 242	15 086
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines		32	66	22	101	145	251	32	12	39	53	65	44	854	915	966
	Licences and permits		35	107	132	91	82	108	120	112	108	86	86	93	1 219	1 291	1 363
	Agency services		55	125	225	141	60	87	129	120	133	133	133	182	1 553	1 645	1 737
	Transfers recognised - operational		11 754	3 803	3 803	-	12 327	-	-	-	13 220	3 422	3 422	15 059	50 594	64 189	67 763
	Other revenue		82	13	502	58	39	211	48	47	72	25	82	50	1 401	1 483	1 555
	Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue (excluding capital transfers and contribution)		19 702	8 701	11 109	8 468	19 058	7 312	7 172	5 499	19 934	7 887	11 850	25 814	150 738	159 151	168 936
Expenditure By Type																	
	Employee related costs		3 243	3 197	3 253	4 152	3 253	3 253	4 061	3 253	3 652	3 970	3 053	5 048	43 527	45 561	47 783
	Remuneration of councillors		373	304	351	345	354	350	377	384	454	363	354	898	5 000	5 295	5 582
	Debt impairment		2 158	1 872	2 623	2 668	1 677	1 954	1 949	2 967	2 996	1 658	1 155	1 401	25 320	26 814	28 316
	Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	10 325	9 715	10 289	
	Finance charges		13	12	16	133	40	26	11	128	-	50	30	54	500	630	555
	Bulk purchases		3 124	2 058	5 219	2 035	2 938	-	136	1 642	3 216	2 542	2 035	2 917	28 001	29 653	31 402
	Other materials		384	780	419	150	382	259	250	183	258	94	183	265	3 156	3 343	3 530
	Contracted services		344	143	254	988	450	355	917	215	508	545	255	854	5 588	5 897	6 227
	Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other expenditure		535	1 577	352	553	4 300	543	976	520	679	552	555	631	11 773	12 468	13 155
	Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure		10 334	9 501	12 737	11 170	13 393	6 751	8 319	9 310	11 967	9 865	7 350	22 483	133 170	139 285	145 834
	Surplus/(Deficit)		9 368	(800)	(1 628)	(4 702)	5 665	561	(1 136)	(2 811)	7 967	(1 978)	4 540	2 531	17 559	20 486	22 102
	Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) after capital transfers & contributions		9 368	(800)	(1 628)	(4 702)	5 665	561	(1 136)	(2 811)	7 967	(1 978)	4 540	19 837	34 865	36 237	38 520
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus / (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)		9 368	(800)	(1 628)	(4 702)	5 665	561	(1 136)	(2 811)	7 967	(1 978)	4 540	19 837	34 865	36 237	38 520
1																	

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

NW393 Mamusa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

NW393 Mamusa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																	
R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote																	
	Vote 1 - [MUNICIPAL MANAGER VOTE 1]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - [COUNCIL VOTE 2]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - [BUDGET & TREASURY VOTE 3]		14 245	1 245	1 201	2 146	5 451	12 705	2 354	11 248	14 246	1 246	2 246	13 453	81 763	86 609	91 459
	Vote 4 - [COMMUNITY SERVICES VOTE 4]		245	125	124	88	99	125	245	11	245	11	11	174	1 514	1 603	1 693
	Vote 5 - [LIBRARY VOTE 5]		1 550	1	0	1	1	0	-	0	-	-	-	1	1 554	1 738	1 738
	Vote 6 - [CEMETARY VOTE 6]		15	33	43	33	43	35	13	13	13	13	13	35	208	315	333
	Vote 7 - [TRAFFIC VOTE 7]		125	255	315	124	221	325	235	325	99	255	325	1 175	3 602	3 815	4 026
	Vote 8 - [REFUSE REMOVAL VOTE 8]		509	525	499	499	486	511	532	499	525	507	525	407	6 084	6 443	6 834
	Vote 9 - [TECHNICAL SERVICES VOTE 9]		2 145	542	1 447	515	245	2 145	345	2 145	1 145	2 145	145	2 354	15 315	16 219	17 140
	Vote 10 - [PUBLIC WORKS VOTE 10]		1	-	1	1	-	1	1	-	1	1	1	2	11	12	12
	Vote 11 - [CORPORATE SERVICES VOTE 11]		25	25	35	25	25	45	25	35	25	35	25	43	372	394	416
	Vote 12 - [WORKSHOP VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [ELECTRICITY VOTE 13]		2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	7 671	34 216	34 121	36 032
	Vote 14 - [SEWERAGE VOTE 14]		652	662	662	662	662	662	662	662	662	662	662	12	9 768	10 385	10 945
	Vote 15 - [WATER VOTE 15]		962	1 008	962	962	964	1 100	962	962	1 153	962	1 208	2 294	13 500	13 960	14 753
	Total Revenue by Vote		23 077	7 034	7 923	7 707	19 790	20 158	8 148	18 492	20 818	8 590	7 755	27 526	168 037	175 502	185 354
Expenditure by Vote to be appropriated																	
	Vote 1 - [MUNICIPAL MANAGER VOTE 1]		168	168	171	172	168	168	167	168	161	168	168	59	1 951	2 066	2 182
	Vote 2 - [COUNCIL VOTE 2]		253	345	254	325	1 071	323	325	325	375	360	867	1 415	6 292	6 594	7 037
	Vote 3 - [BUDGET & TREASURY VOTE 3]		4 557	2 572	652	2 549	2 722	2 961	4 584	12 344	2 324	4 564	2 587	1 745	44 363	45 980	46 511
	Vote 4 - [COMMUNITY SERVICES VOTE 4]		417	613	315	413	399	246	385	311	453	477	432	389	4 750	5 030	5 312
	Vote 5 - [LIBRARY VOTE 5]		55	95	86	102	69	102	65	71	75	96	125	73	1 047	1 109	1 171
	Vote 6 - [CEMETARY VOTE 6]		54	43	55	35	51	49	55	67	73	51	55	52	645	683	721
	Vote 7 - [TRAFFIC VOTE 7]		312	295	201	242	215	288	325	355	485	345	354	330	3 747	3 959	4 190
	Vote 8 - [REFUSE REMOVAL VOTE 8]		388	455	355	339	425	325	413	350	325	425	452	135	4 484	4 749	5 015
	Vote 9 - [TECHNICAL SERVICES VOTE 9]		262	425	455	352	426	326	651	325	252	201	357	225	4 432	4 694	4 957
	Vote 10 - [PUBLIC WORKS VOTE 10]		453	425	351	320	497	255	531	453	358	245	352	281	4 512	4 778	5 045
	Vote 11 - [CORPORATE SERVICES VOTE 11]		1 124	875	1 255	826	2 546	730	756	1 564	846	765	813	1 027	13 127	12 151	12 604
	Vote 12 - [WORKSHOP VOTE 12]		3	-	1	23	-	-	2	3	-	-	-	3	41	44	46
	Vote 13 - [ELECTRICITY VOTE 13]		2 710	1 254	5 249	2 125	1 125	1 325	2 569	2 568	2 537	6 253	2 425	3 634	32 775	34 709	36 563
	Vote 14 - [SEWERAGE VOTE 14]		510	475	427	459	524	562	527	521	425	500	671	1 224	6 787	7 563	7 963
	Vote 15 - [WATER VOTE 15]		396	299	352	623	255	362	429	363	325	412	215	245	4 236	4 474	4 718
	Total Expenditure by Vote		11 782	8 189	10 379	9 955	19 495	8 002	11 808	19 788	9 922	13 886	9 934	10 917	133 170	139 265	145 829
	Surplus/(Deficit) before assoc.		11 295	(1 156)	(2 456)	(1 259)	295	12 156	(3 651)	(1 296)	11 795	(5 386)	(2 170)	16 708	34 867	36 237	38 525
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)		11 295	(1 156)	(2 456)	(1 259)	295	12 156	(3 651)	(1 296)	11 795	(5 386)	(2 170)	16 703	34 867	36 237	38 525

References
 1. Surplus/(Deficit) must reconcile with Budgeted Financial Performance

NW393 Manusa - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	R44	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																
Governance and administration		14 271	1 271	1 256	2 171	5 477	12 750	2 380	11 251	14 271	1 281	2 271	13 695	82 156	86 991	88 959
Executive and council																
Budget and treasury office		14 246	1 246	1 201	2 146	5 491	12 705	2 354	11 246	14 246	1 246	2 246	13 653	81 783	86 609	88 559
Corporate services		25	25	36	36	25	45	25	35	25	35	25	43	372	382	404
Community and public safety		370	379	440	272	320	249	500	337	344	256	337	3 205	6 968	6 213	6 888
Community and social services		248	176	124	148	99	125	245	11	345	11	11	2 026	3 368	2 367	3 353
Sport and recreation																
Public safety		125	258	319	134	221	125	258	325	99	255	325	1 179	3 623	2 965	3 121
Housing																
Health																
Economic and environmental services		2 148	542	1 448	516	245	2 148	346	2 145	1 146	2 146	146	2 356	15 325	16 230	19 959
Planning and development		2 145	542	1 447	515	245	2 145	345	2 145	1 145	2 145	145	2 354	15 315	16 219	19 956
Road transport																
Environmental protection																
Trading services		4 727	4 608	4 757	4 754	4 705	4 976	4 910	4 717	5 045	4 795	4 998	10 384	63 587	65 948	70 139
Electricity		2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	34 216	36 178	37 632
Water		882	1 008	952	990	964	1 100	962	962	1 153	962	1 208	2 294	13 502	13 815	13 544
Waste water management		852	862	893	882	852	962	962	962	952	882	852	12	9 788	11 358	11 805
Waste management		559	528	499	485	466	511	592	499	528	577	525	407	6 084	6 606	6 878
Other																
Total Revenue - Standard		21 513	7 000	7 881	7 673	10 747	20 122	8 135	18 479	20 305	8 438	7 752	25 442	160 037	175 562	185 354
Expenditure - Standard																
Governance and administration		6 116	3 858	2 533	3 394	8 509	4 171	5 838	14 454	3 705	5 802	4 455	4 290	85 778	45 355	47 888
Executive and council		441	611	425	497	1 239	490	491	453	536	548	1 056	1 614	8 243	10 297	10 873
Budget and treasury office		4 567	2 577	852	2 549	2 722	2 951	4 554	12 344	2 524	4 564	2 587	1 745	44 303	19 029	20 776
Corporate services		1 128	875	1 256	846	2 546	730	759	1 387	846	770	813	1 032	13 169	16 029	13 308
Community and public safety		847	948	557	793	734	635	850	804	1 092	968	967	845	10 189	13 876	14 653
Community and social services		535	651	456	550	519	398	525	449	687	434	617	515	6 442	9 709	10 252
Sport and recreation																
Public safety		312	296	201	342	215	288	325	359	465	345	358	320	3 747	4 367	4 400
Housing																
Health																
Economic and environmental services		324	852	806	673	922	581	1 182	778	611	446	749	521	8 644	22 339	23 990
Planning and development		392	476	455	352	426	326	631	323	252	207	387	229	4 432	16 819	17 760
Road transport		433	425	351	320	497	255	511	453	358	245	352	281	4 512	5 520	5 829
Environmental protection																
Trading services		3 975	2 434	6 363	3 987	2 330	2 564	3 931	3 852	3 914	6 590	3 784	5 263	48 263	57 896	60 754
Electricity		2 710	1 254	5 248	2 125	1 125	1 325	2 959	2 668	2 537	5 253	2 405	3 634	32 715	36 473	38 471
Water		366	299	350	623	265	362	429	363	325	412	215	243	4 236	8 180	8 397
Waste water management		510	426	477	459	514	552	527	521	458	500	671	1 224	5 787	7 965	8 400
Waste management		359	455	355	359	425	326	413	350	325	425	452	160	4 484	5 146	5 436
Other																
Total Expenditure - Standard		11 712	8 182	10 379	8 968	10 495	8 002	11 808	19 788	9 022	13 886	9 934	18 919	133 171	139 265	146 834
Surplus/(Deficit) before assoc.		9 731	(1 182)	(2 498)	(1 295)	252	12 120	(3 673)	(1 309)	11 283	(5 448)	(2 182)	18 523	24 866	36 297	38 520
Share of surplus/(deficit) of associates																
Surplus/Deficit		9 731	(1 182)	(2 498)	(1 295)	252	12 120	(3 673)	(1 309)	11 283	(5 448)	(2 182)	18 523	24 866	36 297	38 520

References

1. Surplus/(Deficit) must reconcile with Budgeted Financial Performance

NW393 Mamusa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
1	Multi-year expenditure to be appropriated																
	Vote 1 - [MUNICIPAL MANAGER VOTE 1]																
	Vote 2 - [COUNCIL VOTE 2]																
	Vote 3 - [BUDGET & TREASURY VOTE 3]																
	Vote 4 - [COMMUNITY SERVICES VOTE 4]																
	Vote 5 - [LIBRARY VOTE 5]																
	Vote 6 - [CEMETARY VOTE 6]																
	Vote 7 - [TRAFFIC VOTE 7]																
	Vote 8 - [REFUSE REMOVAL VOTE 8]																
	Vote 9 - [TECHNICAL SERVICES VOTE 9]																
	Vote 10 - [PUBLIC WORKS VOTE 10]																
	Vote 11 - [CORPORATE SERVICES VOTE 11]																
	Vote 12 - [WORKSHOP VOTE 12]																
	Vote 13 - [ELECTRICITY VOTE 13]																
	Vote 14 - [SEWERAGE VOTE 14]																
	Vote 15 - [WATER VOTE 15]																
2	Capital multi-year expenditure sub-total																
	Single-year expenditure to be appropriated																
	Vote 1 - [MUNICIPAL MANAGER VOTE 1]																
	Vote 2 - [COUNCIL VOTE 2]																
	Vote 3 - [BUDGET & TREASURY VOTE 3]																
	Vote 4 - [COMMUNITY SERVICES VOTE 4]														310	367	345
	Vote 5 - [LIBRARY VOTE 5]	310															
	Vote 6 - [CEMETARY VOTE 6]														1 200	1 257	1 336
	Vote 7 - [TRAFFIC VOTE 7]																
	Vote 8 - [REFUSE REMOVAL VOTE 8]																
	Vote 9 - [TECHNICAL SERVICES VOTE 9]																
	Vote 10 - [PUBLIC WORKS VOTE 10]																
	Vote 11 - [CORPORATE SERVICES VOTE 11]																
	Vote 12 - [WORKSHOP VOTE 12]	1 255			2 773			2 749		3 477		4 274	2 359	4 302	23 654	34 916	26 377
	Vote 13 - [ELECTRICITY VOTE 13]																
	Vote 14 - [SEWERAGE VOTE 14]	125	235					125		362		124		2 355	3 550	3 745	3 569
	Vote 15 - [WATER VOTE 15]															1 147	1 211
2	Capital single-year expenditure sub-total		1 690	235	2 773	352	2 723	3 316		3 944		4 524	2 352	6 814	28 723	31 479	33 241
2	Total Capital Expenditure		1 690	235	2 773	352	2 723	3 316		3 944		4 524	2 352	6 814	28 723	31 479	33 241

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates.
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

NW393 Mamusa - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Capital Expenditure - Standard	1															
	Governance and administration																
	Executive and council																
	Budget and treasury office																
	Corporate services																
	Community and public safety																
	Community and social services		310			352	125	325		115		125		57	1 410	1 588	1 588
	Sport and recreation		310											(100)	210	346	346
	Public safety																
	Housing																
	Health																
	Economic and environmental services																
	Planning and development		1 255		2 773		2 472	2 748		3 477		4 274	2 352	4 302	23 854	25 049	26 452
	Road transport		1 255		2 773		2 472	2 748		3 477		4 274	2 352	4 302	23 854	25 049	26 452
	Environmental protection																
	Trading services																
	Electricity		125	235			125	242		352		124		2 355	3 560	3 759	3 969
	Water		125	235			125	242		352		124		2 355	3 560	3 759	3 969
	Waste water management																
	Waste management																
	Other																
	Total Capital Expenditure - Standard	2	1 690	235	2 773	352	2 723	3 316		3 944		4 524	2 352	5 714	26 623	30 406	32 105
	Funded by:																
	National Government		1 380	235	1 773		1 597	1 640		1 829		2 596	1 352	5 101	17 305	15 751	16 418
	Provincial Government		310											(100)	210	327	345

NW393 Matsisa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS											
R thousand	Budget Year 2015/16										
	Medium Term Revenue and Expenditure Framework										
	July	August	Sept.	October	November	December	January	February	March	April	May
Cash Receipts By Source											
Property rates	236	647	510	424	753	1 000	800	560	600	500	400
Property rates - donations & collection charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 200	1 400	1 600	1 300	1 500	2 000	2 100	2 000	2 300	3 000	3 500
Service charges - water revenue	153	300	275	242	240	310	340	265	470	520	350
Service charges - sanitation revenue	21	121	172	122	124	130	200	132	162	180	130
Service charges - refuse revenue	57	81	107	80	95	163	175	82	123	111	130
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	33	36	35	28	31	30	30	26	24	35	24
Interest earned - external investments	19	22	7	12	22	25	7	6	10	25	3
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines	80	75	80	65	65	85	86	58	40	83	70
Licences and permits	100	95	80	90	95	95	85	110	105	120	130
Agency services	145	132	120	150	153	110	105	110	135	120	105
Transfer receipts - operational	13 240	4 690	-	-	15 000	-	4 000	-	7 542	4 000	-
Cash Receipts by Source	21 354	2 732	5 986	2 514	21 063	3 968	7 909	3 359	11 761	8 668	4 874
Other Cash Flows by Source											
Transfer receipts - capital	7 500	-	-	-	4 200	-	-	-	3 606	-	-
Contributions recognized - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of FVE	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	29 014	2 877	7 116	2 514	25 408	4 013	8 074	3 359	15 367	8 623	5 044
Cash Payments by Type											
Employee related costs	4 200	3 700	3 800	3 500	3 750	3 600	3 948	3 000	3 200	3 300	3 300
Remuneration of councillors	360	360	375	365	380	372	368	371	322	440	390
Finance charges	95	96	102	57	98	85	113	110	112	95	110
Bulk purchases - Electricity	2 800	2 500	1 000	1 800	1 810	2 300	1 800	1 700	1 950	2 350	2 700
Bulk purchases - Water & Sewer	320	400	280	290	360	324	315	330	300	370	350
Other materials	550	540	556	555	560	498	490	580	570	560	590
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 200	1 250	1 100	1 150	1 220	1 450	1 350	1 250	1 300	1 100	1 350
Cash Payments by Type	9 525	8 836	8 111	7 757	8 130	7 839	8 150	7 351	7 754	8 168	8 690
Other Cash Flow Payments by Type											
Capital assets	3 000	4 550	2 500	1 800	3 000	3 500	2 800	2 100	1 900	2 500	2 900
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	12 525	13 416	10 611	9 557	11 130	11 339	10 960	9 451	9 654	10 668	11 590
NET INCREASE/DECREASE IN CASH HELD	16 489	(10 539)	(3 495)	(5 508)	14 278	(7 326)	(2 886)	(5 922)	5 848	(1 845)	(6 546)
Cash/bank requirements at the monthly year begin	15 978	32 367	21 828	18 333	11 425	25 703	16 377	15 497	9 569	15 417	13 572
Cash/bank requirements at the monthly year end	32 367	21 828	18 333	11 425	25 703	18 377	15 491	9 569	15 417	13 572	7 026

NW393 Mamusa - NOT REQUIRED - municipality does not have entities

[illegible]

NW393 Mamusa - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

References

1. Total agreement period from commencement until end

2. Annual value

NW393 Mamusa - Supporting Table SA33 Contracts having future budgetary implications

R	Thousand	Description	Ref	Preceding Years	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
					Current Year 2014/15	Budget Year 2015/16	Budget Year +1 2016/17								
1,3				Total	Original Budget			Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
2		Parent Municipality:													
		Revenue Obligation By Contract													
		Contract 1													
		Contract 2													
		Contract 3 etc													
		Total Operating Revenue Implication													
2		Expenditure Obligation By Contract													
		Contract 1													
		Contract 2													
		Contract 3 etc													
		Total Operating Expenditure Implication													
2		Capital Expenditure Obligation By Contract													
		Contract 1													
		Contract 2													
		Contract 3 etc													
		Total Capital Expenditure Implication													
		Total Parent Expenditure Implication													
2		Entities:													
		Revenue Obligation By Contract													
		Contract 1													
		Contract 2													
		Contract 3 etc													
		Total Operating Revenue Implication													
2		Expenditure Obligation By Contract													
		Contract 1													
		Contract 2													
		Contract 3 etc													
		Total Operating Expenditure Implication													
2		Capital Expenditure Obligation By Contract													
		Contract 1													
		Contract 2													
		Contract 3 etc													
		Total Capital Expenditure Implication													
		Total Entity Expenditure Implication													

References:

1. Total Implication for all preceding years to be examined and data stated in Preceding 'Years' column:

2. List all contracts with future financial obligations beyond the three years covered by the MTRFEE (MFSMA s209)

NW393 Mamusa - Supporting Table SA34a Capital expenditure on new assets by asset class

[illegible]

Intangibles		-	-	-	-	150	150	-	-	-
Computers - software & programming						150	150	-	-	-
Other (list sub-class)										
Total Capital Expenditure on new assets	†	21 341	19 884	-	22 170	23 814	23 814	25 523	26 697	28 192

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & revised assets to be included within the respective sub-class

NW393 Mamusa - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

W393 Mamusa - Supporting Table SA34 Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	2 000	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	2 000	-	-
Generation										
Transmission & Reti culation										
Street Lighting								2 000		
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reti culation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reti culation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	-	-	-	-	-	1 200	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency								1 200	-	-
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers & hardware/equipment										
Furniture and other office equipment										
Assets										
Markets										
Civil Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	3 200	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										

Fire									
Conservancy									
Ambulances									
Renewal of Existing Assets as % of total capex	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.1%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	31.0%	0.0%	0.0%

References

1. Total Capital Expenditure on renewal of existing assets (SA346) plus Total Capital Expenditure on new assets (SA349) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI) infrastructure for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Buses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	:	-3 107 510	-13 905 052	-234	-734	-2 977 176	=	-4 781 680	-5 049 681
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NW393 Mamusa - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			1 354	2 494	4 735	6 448	7 589	7 689	2 389	2 530	2 672
Infrastructure - Road transport			845	1 413	-	200	350	350	208	315	333
Roads, Pavements & Bridges			322	627	-	200	350	350	208	315	333
Storm water			524	787	-	-	-	-	-	-	-
Infrastructure - Electricity			273	596	3 056	3 256	3 256	3 256	1 725	1 827	1 920
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticalation			-	-	2 604	-	-	-	1 725	1 827	1 920
Street Lighting			273	596	452	3 256	3 256	3 256	-	-	-
Infrastructure - Water			236	485	1 141	1 522	1 592	1 992	-	-	-
Dams & Reservoirs			236	485	-	-	-	-	-	-	-
Water purification			-	-	-	1 210	1 560	1 560	-	-	-
Reticalation			-	-	1 141	312	432	432	-	-	-
Infrastructure - Sanitation			-	-	526	1 015	1 615	1 615	367	388	410
Reticalation			-	-	-	265	615	615	367	388	410
Sewerage purification			-	-	526	750	1 000	1 000	-	-	-
Infrastructure - Other			-	-	12	477	477	477	-	-	-
Waste Management			-	-	-	477	477	477	-	-	-
Transportation	2		-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other	3		-	-	12	-	-	-	-	-	-
Community			98	753	-	-	120	120	-	-	-
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	120	120	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses	7		-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing	8		-	-	-	-	-	-	-	-	-
Other			98	753	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings	9		-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			867	3 116	2 097	931	1 191	1 191	1 590	1 682	1 776
General vehicles			-	-	623	554	764	764	788	832	879
Specialised vehicles	10		-	-	-	-	-	-	-	-	-
Plant & equipment			509	2 092	896	377	427	427	604	650	698
Computers - hardware/equipment			76	435	-	-	-	-	-	-	-
Furniture and other office equipment			91	559	40	-	-	-	-	-	-
Auditors			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Divide Land and Buildings			-	-	534	-	-	-	-	-	-
Other buildings			-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	34	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-
Other (not sub-class)			-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1		2 119	6 362	6 831	7 400	9 000	9 000	3 979	4 213	4 448

Specialised vehicles

Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of FPE		2.6%	2.6%	2.7%	5.4%	3.3%	3.4%	1.5%	1.6%	1.7%
R&M as % Operating Expenditure		2.9%	3.2%	4.7%	5.1%	6.1%	6.7%	3.0%	3.0%	3.0%

Notes

1. Total Repair and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Buses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	(6)	316	0	0	(451)	3 728	(9)	(7)	(7)
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Refuse									
Fee									
Consistency									
Ambulances									

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Parks
3. For example - technology facilities (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work in progress under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

	Check	(64)	(11 611)	(7)	-	(200)	(200)	-	-
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NW393 Mamusa - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand								
Capital expenditure	1							
Vote 1 - [MUNICIPAL MANAGER VOTE 1]		-	-	-				
Vote 2 - [COUNCIL VOTE 2]		-	-	-				
Vote 3 - [BUDGET & TREASURY VOTE 3]		-	-	-				
Vote 4 - [COMMUNITY SERVICES VOTE 4]		-	-	-				
Vote 5 - [LIBRARY VOTE 5]		310	327	345				
Vote 6 - [CEMETARY VOTE 6]		-	-	-				
Vote 7 - [TRAFFIC VOTE 7]		1 200	1 267	1 338				
Vote 8 - [REFUSE REMOVAL VOTE 8]		-	-	-				
Vote 9 - [TECHNICAL SERVICES VOTE 9]		-	-	-				
Vote 10 - [PUBLIC WORKS VOTE 10]		23 654	24 978	26 377				
Vote 11 - [CORPORATE SERVICES VOTE 11]		-	-	-				
Vote 12 - [WORKSHOP VOTE 12]		-	-	-				
Vote 13 - [ELECTRICITY VOTE 13]		3 560	3 759	3 969				
Vote 14 - [SEWERAGE VOTE 14]		-	1 147	1 211				
Vote 15 - [WATER VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		28 723	31 479	33 241	-	-	-	-
Future operational costs by vote	2							
Vote 1 - [MUNICIPAL MANAGER VOTE 1]								
Vote 2 - [COUNCIL VOTE 2]								
Vote 3 - [BUDGET & TREASURY VOTE 3]								
Vote 4 - [COMMUNITY SERVICES VOTE 4]								
Vote 5 - [LIBRARY VOTE 5]								
Vote 6 - [CEMETARY VOTE 6]								
Vote 7 - [TRAFFIC VOTE 7]								
Vote 8 - [REFUSE REMOVAL VOTE 8]								
Vote 9 - [TECHNICAL SERVICES VOTE 9]								
Vote 10 - [PUBLIC WORKS VOTE 10]								
Vote 11 - [CORPORATE SERVICES VOTE 11]								
Vote 12 - [WORKSHOP VOTE 12]								
Vote 13 - [ELECTRICITY VOTE 13]								
Vote 14 - [SEWERAGE VOTE 14]								
Vote 15 - [WATER VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		28 723	31 479	33 241	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

NW203 Mamusa - Supporting Table SA37 Projects delayed from previous financial years

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework	
								Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 Budget Year +2 2017/18
Parent municipality: List all capital projects grouped by Municipal Vote	1,2			Examples	Examples						
Entities: List all capital projects grouped by Municipal Entity											
Entity Name: Project name											

References:

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTRF
2. Refer MTRF A5.30
3. As per Table SA34

Reviewed IDP 2015-16



MAMMUSA LOCAL MUNICIPALITY

2015-2016

REVIEWED INTEGRATED DEVELOPMENT PROGRAMME



Our 2014/15 Integrated Development Plan (IDP) and Budget may not be the same as the preceding ones as it must reflect the action prescribed by State of the Nation and Province Address, and must also be cognisant of the fact that it is the last review of the IDP, before the Local Government Elections, that determines our mandate as a Municipality. It is for this reason that this current IDP and Budget must and will be externally focused, driven by community needs and geared towards meeting community aspirations taken from stakeholder consultations and engagements throughout the past years. This review forms the basis for the political office together with the administration to measure our achievements in the five year IDP document which I am certain that men and women in this term of office can be proud of their work. It is unprecedented how vigorous were transformations in the administration, for the first time in the history of Mammusa has such a number of mostly local graduates have been recruited. The quantity of the roads project has increased with better quality.

I am also impressed by improvement in the level of community participation though still needs some work. We have taken a conscientious decision last year to make sure that we are prepared well in advance for the implementation of the projects ahead of the starting of the financial year. Budget and the Service Delivery and Implementation Plan are adopted at the same time to allow all the processes of Supply Chain to unfold so as to be ready in time to start with the implementation in the beginning of the new financial year. That is evident from the additional R6.6 million that MIG gave to the municipality as an incentive for the performance. Like I have already alluded to in the previous year, we want to encourage our community to also make their contribution by paying their services so as to enable the municipality to implement the plans as agreed to. The government has made the commitment to assist those that cannot afford through equitable share. They should continue to come forward to be in the indigent register of the municipality for their services to be paid. This plan can only be practically implementable if all the role players are making their own contribution. The most important contribution that the community can make is when they are participating in the affairs of the municipality and hold public representatives accountable in their wards that they are coming from.

A. MOTSWANA

EXECUTIVE SUMMARY

The main purpose of the report is to compile an analysis expose' of the Mamusa Local Municipality (NW393). This analysis provides relevant information to enlighten the decisions upon which the 3rd Integrated Development Plan (IDP) of Mamusa Local Municipality for 2012/2017 will be informed.

This report used information from the following sources, IDP 2012/2017, Ward Plans, Local Economic Development (LED) Strategies (2009), Statistics South Africa (Stats SA), Census 2011, Community Survey February 2007 based on households, Municipal Source i.e. Water and Sanitation Backlog study (2007) and IHS Global Insight (2009). The data used in the report was accepted as closely reflecting the state of development in MLM.

The existing level of development and challenges in Mamusa Local Municipality Area (MLM) can be summarized as follows:

- MLM is endowed with minerals but this sector remains a small contributor to GDP;
- Population is largely African with low education, low incomes, high unemployment and with minimal access to water and sanitation;
- The large Africa population is largely young with a small percentage of adults who are economically active;
- Functional literacy does not favor Africans. Great challenge in the provision of education to empower Africans;
- Heavy dependency on public administration as employer. There is a critical need to develop the private sector in agriculture and mining. Involvement. The development of the Small Medium Micro Enterprise (SMME) sector both in the formal and informal sectors is critical.
- Current access to water and sanitation services is a concern.

The above will call for quick action to improve delivery of the needed services for socio and economic development in the MLM.

MR. R.R. GINCANE

MUNICIPAL MANAGER

1. PLANNING PROCESS

1.1.1.

The legal status of the IDP is defined in the MSA which says that the IDP:

- informs all planning and development, and all decisions with regard to planning and development, in the municipality;
- binds all persons (except in case of inconsistencies with national or provincial legislation); and
- requires that the municipal council give effect to it by conducting its affairs in a manner which is consistent with the IDP.

1.2. The Integrated Development Plan

In terms of Chapter 5 and Section 25(1) of the Municipal Systems Act (2000):

"Each municipal council must, within a prescribed period after the start of its elected term, adopt a single, all inclusive and strategic plan for the development of the municipality which-

- Links integrates and coordinates plans and takes into account proposals for the development of the municipality;
- Aligns the resources and capacity of the municipality with the implementation of the plan;
- Complies with the provisions of this Chapter; and
- is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation."

1.2.1. Stakeholder Description & Analysis of the Municipality

1.2.1.1. Municipal Council

The Municipal Council will be responsible for:

- Considering and adopting the Process Plan.
- Managing and coordinating the IDP Review process by:
- Ensuring alignment of the Local Municipalities IDP to that of the District Municipality.
- Ensuring that business plans and budget decisions are based on the IDP.
- Ensuring that Key Performance Indicators and Targets as outlined in the IDP are realistic and achievable.
- Ensuring that the IDP and the budget are aligned.
- Ensuring that there is a linkage between the IDP, the Performance Management System (PMS), and the Budget Process.

- Monitoring the implementation of the IDP.
- Ensuring that the review process complies with the prescribed legislation.
- Approving and adopting the revised IDP.
- Responsible for the final adoption of the IDP, Budget, Service Delivery and Budget Implementation Plan.

1.2.2. Key External and Internal Role Players

The following are the key role players in the IDP Review Process. At various stages in the review process shall the District IDP Manager confirm the identification of the other role players or due consideration shall be taken when removing or adding other stakeholders to the existing list of stakeholders in the IDP Process:

The following are the major roles and responsibilities of each role player in the IDP Review Process:

1.2.2.1. Internal Role Players

> The Mayor

- Is responsible for the overall management, co-ordination and monitoring of the process.
- Chair the IDP Representative Forum

> Municipal Manager

- Decide on planning process
- Monitor process
- Overall management and coordination of the IDP Steering Committee
- Day-to-day management of the process
- Draft the IDP/Budget Process Plan to be tabled by the Mayor

> IDP Steering Committee

- Shall be chaired by the Municipal Manager, and consist of Section 56 Managers, the Mayor, Chairpersons of Section 79 Committees who will assist in formulating the process plan, analysis, objectives and strategies.
- Shall provide technical expertise.
- Shall provide relevant sector information.
- Shall provide budget information.
- Shall prepare and integrate project proposals

➤ **The IDP Manager**

- Shall assist the IDP Manager to make all arrangements necessary to comply with the IDP process plan, including research, and to make sure that deadlines are met to deliver the final IDP document at the required statutory time.

➤ **Local Municipality's Ward Councilors & Ward Committees**

- Shall be the key-role-players to communicate all information to the communities, to ensure that all needs and issues will be included in the IDP Document.
- Shall facilitate identification and conceptualization of community needs
- Shall provide oversight role on Programmes and Projects' implementation.

1.2.2.2. External Role-Players

The following are the external stakeholders and their responsibilities:

➤ **National and Provincial Departments including State Owned Enterprises**

- Shall be engaged at a district level.
- Shall provide data and information.
- Shall provide budget guidelines.
- Shall facilitate alignment of budget with the IDP.
- Shall provide professional and technical support.

➤ **Service agencies/ Service Providers/ Consultants/ NGOs/Business Formations**

The above Civil Society Organizations shall:

- Representing stakeholder interests.
- Contributing knowledge and ideas.
- Technical inputs during discussions.
- Provide data and any related information
- Ensure alignment of the IDP to the priorities and National Development Plan targets

1.2.3. Establishment of IDP Structures

1.2.3.1. Institutional Arrangements

In order to manage the IDP Review Process, and to provide for effective public participation therein, it is proposed that the following organizational arrangements (which were in place in previous rounds of the IDP) are being revamped or where they are still effective will continue to function as before and will be strengthened as the need arises.

An IDP Steering Committee (IDP SC) has been operational since the inception of the IDP preparation process. The IDP SC acts as a support to the local municipalities IDPs and IDP Representative Forum, doing detailed planning, making technical decisions and inputs, to the Municipal Managers, Section 57 Managers and the IDP Managers. This IDP SC, as well as the Representative Forum will be reconstituted for the IDP preparation process.

➤ The IDP steering committee

- The IDP SC shall be chaired by the Municipal Manager and in his absence, by the IDP Manager.
- Members of the IDP SC will comprise the Section 56/57 Managers, the staff responsible for the preparation of the IDP, PMS and Budget and any other members as the Municipal Manager may deem fit.
- External person/bodies/organizations that may add value to the IDP document
- Handling and consolidating of all issues to be recommended to Council.
- Provide terms of reference for the various planning activities associated with the IDP,
- Commission research studies as may be required;
- Considers and comments on:
 - Inputs from sub-committees, study teams and consultants;
 - Inputs from provincial sector departments and support providers; and
 - IDP Rep Forum members.
- Processes, summarize and document outputs

- Make contents and technical recommendations;
- Prepare, facilitate and documents meetings

➤ IDP Representative Forum

The IDP Representative Forum (IDP RF) will be constituted as part of the preparation phase of the IDP and will continue its functions throughout the annual IDP Development or Review processes. The proposed composition of the IDP RF could be as follows:

Councillors:

- Ward Committee Chairpersons and Secretaries;
- Senior Municipal Officials;
- Stakeholder representatives of organized groups;
- Advocates of unorganized groups;
- Resource persons;
- Other community representatives;
- National and Provincial Departments regional representatives;
- State Owned Enterprises
- NGO's; and all organs of civil society

The Terms of Reference for the IDP RF is as follows:

- Represent the interest of the municipality's constituency in the IDP process;
- Provide an organizational mechanism for discussion, negotiation and decision making between the stakeholders inclusive of municipal government;
- Ensure communication between all the stakeholder representatives inclusive of municipal government; and
- Monitor the performance of the planning and implementation process.

➤ Portfolio Committees (Project Task Teams)

- Consider input from the IDP Steering & IDP Management Committee for Project Prioritization.
- Establish Project Task Teams relevant to the sector and the portfolio for technical assistance on projects.
- Co-opt resource persons to serve on the PTTs.
- Recommend to the IDP Rep Forum the Priority CBP Issues, Objectives, Strategies, Annual Targets & Projects with budget allocation for implementation.

1.3. District IDP Framework

- The District Municipality's IDP Framework shall form an integral part of the Mammusa Local Municipality's IDP framework.

1.4. IDP Process for the Municipality

THE IDP/BUDGET PROCESS PLAN OF MAMUSA LOCAL MUNICIPALITY

Community Based Planning

After the completion of community based planning, wards must be allocated funding to take forward their plans in order to promote community action. The ward members plan how to use these funds. The minimum of R25 000 is proposed but it is up to the discretion of the municipality as to how much they want to allocate to the ward plans. Wards members were to manage implementation voluntary supported by these funds. They have to develop skills in monitoring and management of their own activities and funding. On the other hand the municipalities have to consider larger ward project to be included in the IDP. Ultimately these ward plans are used to inform the IDP.

Assuming a municipality of 15-20 wards, the process is likely to unfold as follows:

- Three months for planning in all the wards from the initial briefing of wards, training of facilitators, to acceptance by the Municipality of the plan, starting as close as possible to 1 July so that this is completed prior to the start of the IDP Review process
- enough time needs to be allocated for pre-planning
- around 3 months on implementation of the ward plans by communities
- analysis and incorporation of the information from wards for use in the IDP
- the next 6 months carrying forward plan, receiving feedback on IDP, and enjoying the benefits!

The Benefits of such an Approach

The key benefits of such an approach are:

- Assistance to municipalities to give effect to the requirements of the Municipal Systems Act.
- Taking participation way beyond a consultation approach to one that empowers communities, encouraging ownership of local development, the releasing of local community energy for action, thereby overcoming dependency.
- The use of relatively small amounts of process funds by local government to harness local energy and resources;

- Obtaining a sophisticated understanding of the assets, vulnerabilities, preferred outcomes and livelihood strategies of different groups within the community, including the most vulnerable;
- Planning from outcomes not problems leads to more realistic and creative planning, valuable for the ward plan but also for enabling practical implementation of the IDP;
- The plans are more targeted and relevant to addressing the needs of all groups, including the most vulnerable;
- The municipality empowers its ward committees to start to be effective, based around a ward plan which they need to support and monitor implementation;
- The municipality develops a cadre of trained facilitators who can be accredited;
- Sector departments within the Municipality gain a much better understanding of their clients;

Self-Assessment of the Planning Process

Each ward then did situational analysis, planning, used participatory tools to understand differences within the community, identified and prioritized outcomes and key risks, and then planned how to address these. The planning process was facilitated by facilitators from the Local and District Municipality, who were trained, as well as municipal officials and other facilitators. All wards in the district have completed their analysis.

The process further intends various implementation initiatives, but can already report on the key challenges and sectors of each ward. This was synthesized into a District-wide perspective and after consolidation of reports Municipal IDP Rep Forum meetings were held as follows:-

Functions and context public participation

- There are four major functions that can be aligned with the public participation process named:

Needs Identification

- Identification of appropriateness of proposed solutions;
- Community ownership and buy-in; and
- Empowerment.

Mechanisms for participation

IDP Rep Forum

- This forum will represent all stakeholders and will be as inclusive as possible. Efforts will be made to bring additional organizations into the IDP RF and ensure their continued participation throughout the process.

Media

- Local newspapers and the Local Municipality's newsletter will be used to inform the community of the progress of the IDP.

- The community and national radio stations will be utilized to make public announcements where necessary.

Information Sheets

- This will be prepared in English, Afrikaans and Setswana and be distributed via the Representative Forum where a need for this arises.

The municipality's Website

- The municipality's website will also be utilized to communicate and inform the community. Copies of the IDP and Budget will be placed on the website for people and service providers to download

Community Roadshows

- The municipality will be hosting own community road shows to publicized the draft IDP and Budget from 02-06 April 2012. The venues for these meetings will be publicized at the IDP Rep Forum as well as through the media.

VISION & MISSION

The Mamusa Local Municipality together with the community strive to create a balanced integrated and sustainable environment through socio-economic upliftment, the promotion of economic opportunities, growth and job creation and the improvement of access to affordable infrastructure and social services to be shared by all in a healthy and safe environment

Mamusa Municipality is committed to provide basic services in an affordable manner to its people by:

- Providing and maintaining affordable services to communities.
- Promoting social and economic development.
- Ensuring the efficient and effective utilization of all available resource; and
- Ensuring that there is effective community participation in the provision of municipal services.

The following process was followed in the ward community participation

Meeting	Ward	Date	Venue	Time
CBP	1	03 RD November 2014	Migdol (Ward 1) Glaudina	14H00 & 16H30
CBP	3	04 TH November 2014	Amalia Primary School (Ward 3)	16H30
CBP	5	05 TH November 2014	ICCC (Ward 5)	14H00
CBP	6	05 TH November 2014	Medium Church (Ward 6)	16H00
CBP	2	19 January 2015	Ipelegeng hall	16:00
CBP	7	22 January 2015	Charon hall	10:00
CBP	8			
CBP	4			

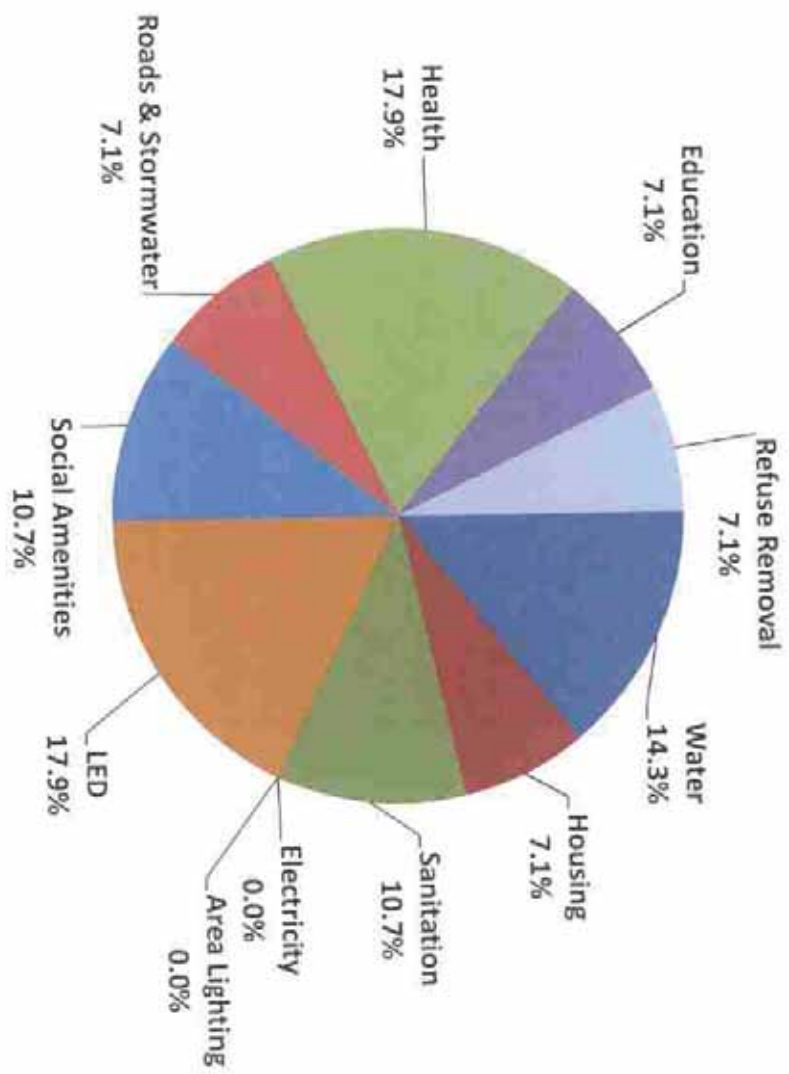
MAMUSA LOCAL MUNICIPALITY COMMUNITY BASED PLANNING OUTCOME

On the 16 March 2016 the office of the Premier gave directive to all municipalities to hold CBP's summit. The summit was held in Lekwa-Teemane municipality in Bloemhof where the outcome of the process are as indicated in the diagram, it should be noted that the priorities has changed from the initial municipal priorities as per the column 1 to 2nd column,

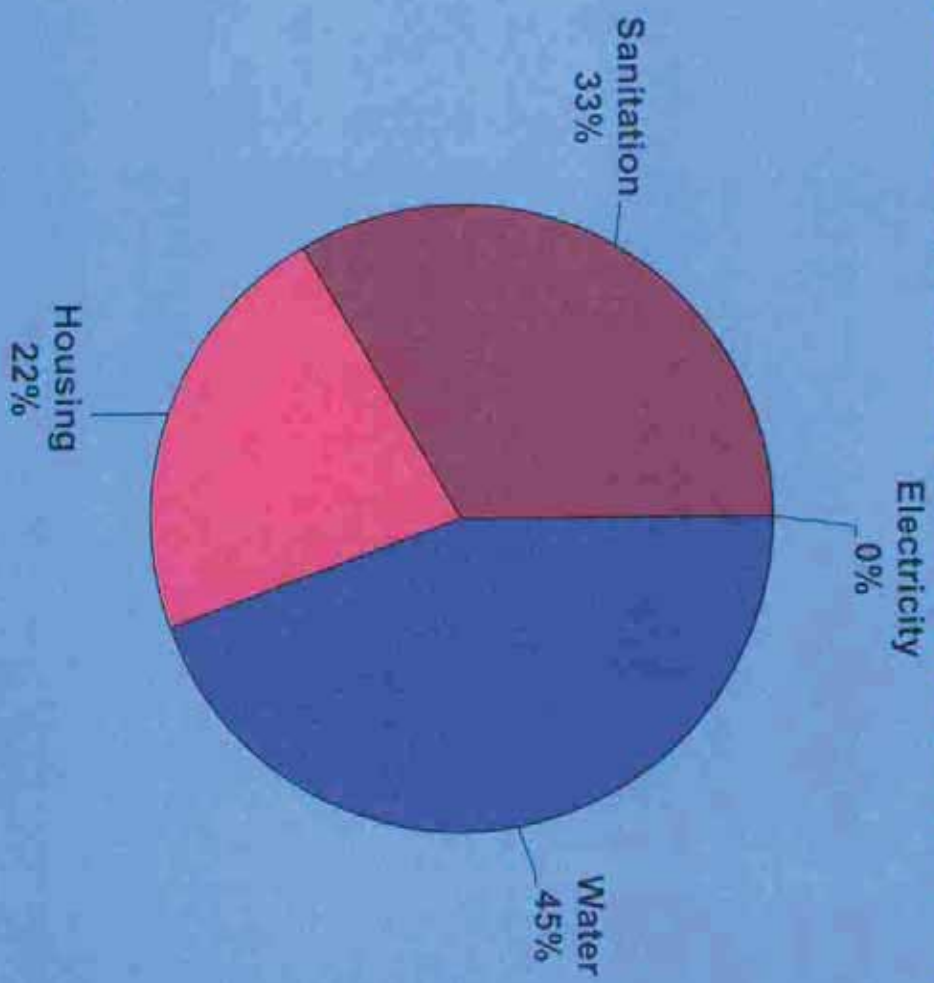
1. Water & Sanitation	1. LED and Health
2. LED [job creation projects]	2. Water
3. Electricity	3. Sanitation and Social Amenities
4. Land & Housing	4.
5. Roads and storm water	2.
6. Recreational/Social Amenities	3.

MAMUSA CBP per Ward		LM Priorities														Sector		SUMMARY OF SECTOR NEEDS																
W AR	PRIORITY 1 TO 5					Total	Water	Housing	Sanitation	Electricity	Area Lighting	LED	Social Amenities	Roads & Stormwater	Health	Education	Safety & Security	Service Delivery	Refuse Removal	Solid Waste	Payment Awareness	Land Use												
	1	2	3	4	5		W	H	S	E	A	L	SA	R	C	ED	SS	S	R	S	P	A	L											
D	1	2	3	4	5																													
1	H	C	E	W	L	5	1	1	0	0	0	1	0	0	1	1	0	0	0	0	0	0	W	Water	1	1	0	1	1	4	14.29%			
2	W	R	L	S	S	5	1	0	1	0	0	1	1	1	0	0	0	0	0	0	0	0	H	Housing	2	0	0	0	0	2	7.14%			
3	H	W	E	C	S	5	1	1	0	0	0	0	1	0	1	1	0	0	0	0	0	0	S	Sanitation	2	0	0	0	1	3	10.71%			
4	L	E	R	S	W	5	1	0	0	0	0	1	1	1	0	1	0	0	0	0	0	0	E	Electricity	0	0	0	0	0	0	0.00%			
5	S	S	S	E	L	5	0	0	1	0	0	1	0	0	0	1	1	0	0	1	0	0	A	Area Lighting	0	0	0	0	0	0	0.00%			
6	S	S	S	E	L	5	0	0	1	0	0	1	0	0	0	1	1	0	0	1	0	0	L	LED	1	0	1	0	3	5	17.86%			
	W	S	D																												%			

7	W E D	H E D U	L 5	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	S A	Social Amnities	0	0	0	2	1	3	10.71%
8	W L U	H R S	L 5	1	1	0	0	0	0	1	0	1	0	0	0	0	0	0	0	1	R S	Roads & Stor mwater	0	1	1	0	0	2	7.14%
Total Projects per Sector ==>			3	4	2	3	0	0	0	5	3	2	2	5	2	0	0	2	0	0	E D	Educ ation	0	1	2	2	0	5	17.86%
Priority % per Sector ==>			3	13.3%	6.7%	10.0%	0.0%	0.0%	0.0%	16.7%	10.0%	6.7%	6.7%	16.7%	6.7%	0.0%	0.0%	6.7%	0.0%	0.0%	S S	Safet y & Secur ity	0	0	2	0	0	2	7.14%
				W	H	S	E	A	L	S A	R S	C	E D	S S	S D	R R	S W	P A	L U	S D	Servi ce Deliv ery	0	0	0	0	0	0	0.0%	
																				R	Refus e	0	0	0	0	0	0	0.0%	
																				R	Remo val								
																				S	Solid Wast e	0	2	0	0	0	2	7.14%	
																				P	Paym ent Awar eness	0	0	0	0	0	0	0.0%	



MAMUSA - SECTOR NEEDS AS PER NATIONAL PRIORITIES



Implementation progress of the 2014/15 financial year

Rehabilitation of sports ground Ipelegeng		75 %
Rehabilitation of sports ground molatswaneng		95 %
Community halls Ipelegeng		60 %
Community halls		60 %
Roads in Ipelegeng		50 and 65%
Roads in town		75%
Installation of high mast lights		100% energising outstanding by Eskom
Construction of Ipelegeng library		65%
Multipurpose Centre		97% Eskom to connect

The following projects are to be implemented in the financial year 2015/16 by Mamusa Local Municipality.

PROJECT NAME	LOCATION OF THE PROJECT	2014/15 BUDGET & SOURCE OF FUNDING	2015/16 PROJECT S	LOCATION OF THE PROJECT	2015/16 BUDGET & SOURCE OF FUNDING	2016/17 PROJECT S	LOCATION OF THE PROJECT	2016/17 BUDGET & SOURCE OF FUNDING
Construction of the roads	Ipelegeng ward 4, 6 and 8	R 5.18m MIG	Construction of the roads	Ipelegeng ward 5, ext 8 and Amalia new ext.	R 6 163 411.42	Construction of the roads	Migdol, Glandina and Ipelegeng ext. 9	R10m
Electricity meters	Schweizer Reneke	R 750 000	Electricity and water meters	Schweizer Reneke	R0	Electricity and water meters	Schweizer Reneke	R3m

UPGRADE OF THE TESTING STATION	SCHWEIZER RENEKE	R1.2M	CONSTRUCTION OF LEARNERS DRIVERS TESTING STATION	SCHWEIZER RENEKE	R1M	UPGRADE OF THE VTS	SCHWEIZER RENEKE	R800 000
Upgrade the sports ground	Ipelegeng (Ward 4) and Molatswaneng (Ward 3)	R 4.6m MIG	Electrification network	Schweizer Town Ext 8	R0	Upgrade Electrification network	Schweizer Reneke	R0

Installation of high mast lights	Ipelegeng and Molatswaneng	R2.2m MIG	Installation of high mast lights	Ipelegeng Ext 7,8 and Molatswaneng new ext.	R 2 028 891.96	Installation of high mast lights	Ipelegeng Ext 7,8	R4m
Construction of halls	Ipelegeng, Molatswaneng	R7.4 MIG	Construction of halls	Migdol	R 4 608 762.36	Construction of halls	Ipelegeng and Molatswaneng	R6m
Town planning and for	Charon ext.9 new ward 5,6 and 8 formalisation	R1.2m	Town planning and for	ward 1,3,7, 8 and 5	R2 million	Town planning and for	Ward 3 and 1	R 1m
Fencing of the graveyard				Ward 3,7 and 5	R 2 598 891.96			
Construction								

The following projects are 2014/15 multi-year projects which were planned by Dr. Ruth Segomotsi Mompati for Mamusa local municipality.

Performance Standard(s)	Status quo and Challenges	Proposed Intervention	Milestones	Activities	Budget (VAT)	(Excl. VAT)	Timeframe	Beneficiary Municipality and ward	Responsible Municipality and Manager	Progress to date
WATER										
MAMUSA LOCAL MUNICIPALITY AREA										
Bulk water Upgrading and internal water supply infrastructure for Informal settlement at Avondster (Aandster) (± 50 households)	Small Informal rural communities without water supply up to RDP standards	Secure funding	To be completed before 30 June 2016	Test existing Boreholes for yield and quality	R 750 000.00	R 0.00	2015/07/01 - 2016/06/30	Mamusa	Dr RSM DM	Instructions were already given to our Rural Water Supply Programme Consultants to prepare a technical report for

approval by DWS and MIG		FJ Cawood	Mamusu	2016/06/30	2015/07/01	R 0.00	R 375 000.00	Test existing Boreholes for yield and quality	To be completed before 30 June 2016	Secure Funding	Small rural community that was part of a resettlement process	Technical report must still be prepared for submission to DWS and MIG for approval	Bulk water upgrading and internal water supply infrastructure for extensions settlement at Nooightgeda gt (Extensions)

for ± 25 Households)									report for approval by DWS and MIG			
	RDP houses were build and all services were provided up to RDP standard	If funds are secured recommended that the RWSP be utilised to implement the project		If needed drill, test and equip new boreholes								
	Additional services are needed for extensions for newly settled		Provide adequate Storage facilities					FJ Cawood				
Bulk water Upgrading and internal water supply infrastructure for rural Community that was re-	Small rural community that was part of a re-settlement process	Secure Funding	To be completed before 30 June 2016	Test existing Boreholes for yield and quality	R 4 020 000.00	R 0.00	2015/07/01	2016/06/30	Mamusa	Dr DM	RSM	Instruction will be given to our Rural Water Supply Program me

settlement at Migdol (±268 Households need water services)										(RWSP) Consultants to prepare a technical report for approval by DWS and MIG
	RDP houses were build and all services were provided up to RDP standard	If funds are secured recommend that the RWSP be utilised to implement the project	if needed drill, test and equip new boreholes							
	Additional services are needed for extensions for newly settled households		Provide adequate Storage facilities						FJ Carwood	

Bulk water upgrading and internal water supply infrastructure small rural community at Glandina (Backlog ±270 households)	Small rural community that was part of a re-settlement process	Secure Funding	To be completed before 30 June 2016	Test existing Boreholes for yield and quality	R 4 050 000.00	R 0.00	2015/07/01	2016/06/30	Mamusa	Dr DM	RSM	Instruction will be given to our Rural Water Supply Programme me (RWSP) Consultants to prepare a technical report for approval by DWS and MIG
	RDP houses were build and all services were provided up to RDP standard	If funds are secured recommended that the RWSP be utilised to implement the project		If needed drill, test and equip new boreholes								
	Additional services are needed for extension			Provide adequate Storage facilities						FJ Cawood		

		Water income not ring fenced	It is recommended that a % of the water income be ring fenced for WCWDM programmes		Ensure that all users are metered														
	Replacement of AC pipes in InSchweizer Reneke and Surrounding villages	The majority of the water pipes installed is Asbestos Cement (AC) and has reached their lifespan and must be replaced	Must obtain funding to replace these AC pipes	Must replace in the next 5 years	Replacement of AC pipes	To Be Determined	R 0.00	2015/07/01	2020/05/30	Mamusa	DR RSM DM	This is a long-term project and must be budgeted for in future							
											FJ Cawood								
SOLID WASTE	Supply of the refuse compact or truck	The tractors that remove refuse	Budgeted for a refuse compact or truck	Delivered to Mamusa			R1.5m	R1.5m	June	March	Tlhabane								

for refuse removal	are and break more often																			
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The following projects are as budgeted for in the 2015/16 budget of Dr. Ruth Segomotsi Mompati District Municipality.

PROJECT	SOURCE	BUDGET	
Mamusa LM: Ipelegeng Sewer rehabilitation - Ext 4 & 5	MIG	R9 852 600.00	
Mamusa LM: Refurbishment of Sewer works in Schweizer Reneke	ACIP	R2 7000.00	
Mamusa LM: Internal Water and Sanitation Services Ipelegeng Ext 8 (Mareesin farm 2500 HH)	MIG	R500 000.00	
Mamusa LM: Augmentation of Bulk Water Supply to Ipelegeng Ext 4 and 5	MIG	R6 907 350.00	

Mamusa local Municipality comprises of Eight (8) wards which are found in the following areas:

Ward 1 - It is plus minus 52 km away from Schweizer Reneke town. It comprises of Migdol and Glaudina which are plus minus 15km apart and both surrounded by farms.

Ward 2, 4,5,6,& 8 – They are mainly based in Ipelegeng and Ward 7 has two parts, which one is part of the Ipelegeng location and the other part is Schweizer –Reneke town.

Ward 3- It is plus minus 30km away from Schweizer-Reneke. It comprises of the Amalia, Molatswaneng , Avonster and Nooigedechal.

In all the wards as indicated in the table below, it is how the informal settlement are situated and because of the movement of Informal settlement between the allocated stands and new occupants, Municipality is not having names of the residents but we have only numbers according to the wards.

Municipality in 2013 has recorded plus minus 6000 applicants for people who are in need of the stands and according to municipal plans we were able to establish 2000 sites to be allocated for Low income houses and 1000 for those middle incomeers and the council has resolved to sell them at a price of R15000,00 each.

Municipality is facing a huge demand of residential sites from the community and the problem is that the established 3000 sites are not yet serviced which has the potential to cause unwarranted protests from the Community.

INFORMAL SETTLEMENT REPORT PER WARD

NO	WARD	NO OF HOUSEHOLD	SERVICES
1.	ONE	Migdol : 407 &Glaudina :310 Total =1 717	Water (Street Tap per STR) &No Refuse Removal
2.	TWO	10	None Services
3.	THREE	30	None Services
4.	FOUR	None of Informal Settlement	
5.	Five	71	No Refuse Removal only
6.	SIX	None of Informal Settlement	
7.	SEVEN	230	Water(one Street Tap) & No Refuse Removal
8.	EIGHT	49	Water(one Street Tap)&No Refuse Removal

The following projects are projects that are implemented by the Department of Local Government and Human Settlement. They are in ward one. The project has already started in 2014 and as at January 2015 the progress in the project was that application received were 650 and approved were 582. Foundations were 93 and 5 wall plates.

Municipality	Ward	Project Number (HSS)	Project Name / Description	Subsidies	Planned Services	Planned Units	Rect	Annual Budget
Mamusa		B00050003	Amalia DDIS (100 Subsidies)	100	0	46	0	R 5,297,301.71
Mamusa		B99120001	Mamusa-Amalia Housing Project (DDIS 62 Subs)	62	0	44	0	R 2,796,728.23
Mamusa	2,3,4,5 & 6	B13070001	Nooitgedacht - Ipelegeng ext 6 500	500	0	94	0	R 8,448,790.43
Mamusa		TBA	Glaudina New	200	0	187	0	R 7,477,128.26
Mamusa		TBA	Migdol (750 subs) New	750	0	109	0	R 12,132,387.38
Mamusa	2,3,4,5,6 & 8	B10110002	Mamusa Women's Build 67	67	0	0	0	R 0.00
Mamusa	2,3,4,5 & 6	B97020003	Ipelegeng ext 4 & 5 Rectification Project	14	0	0	0	R 0.00
Mamusa	2,3,4,5,6 & 8		Ipelegeng Housing project	900	0	0	0	To be determined

Rates Calculations

Municipal Property Rates Calculations

Ipelegeng

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 196 050 000.00	7965	0.0064	R 1 254 720.00	R 1 195 264.00	R 59 456.00
Business	R 5 610 000.00	78	0.0194	R 108 817.17	R 0.00	R 108 817.17
EDUCATION & SCHOOLS	R 29 520 000.00	10	0.0148	R 436 748.40	R 0.00	R 436 748.40
GOVERNMENT	R 4 560 000.00	3	0.0148	R 67 465.20	0	R 67 465.20
Churches	R 5 380 000.00	42	0.0148	R 79 597.10	R 79 597.10	R 0.00
Municipal	3 540 000	36	0.0148	R 52 374.30	R 52 374.30	R 0.00
Total						
R 672 486.77						

Amalia

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 44 546 900.00	1131	0.0064	R 285 100.16	R 274 018.92	R 11 081.24
Business	R 1 695 000.00	13	0.0194	R 32 877.92	R 0.00	R 32 877.92
EDUCATION & SCHOOLS	R 3 025 000.00	1	0.0148	R 44 754.88	R 0.00	R 44 754.88
GOVERNMENT	R 410 000.00	2	0.0148	R 6 065.95	0	R 6 065.95
INDUSTRIAL	R 9 025 000.00	1	0.0025	R 22 391.03	R 0.00	R 22 391.03
PSI	R 55 000.00	1	0.0025	R 136.46	R 0.00	R 136.46
Churches	R 1 051 500.00	2	0.0148	R 15 556.94	R 15 556.94	R 0.00
Municipal	1 225 500	37	0.0148	R 18 131.27	R 18 131.27	R 0.00
Total						
R 117 307.47						

Molatswaneng

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 9 210 000.00	324	0.0064	R 58 944.00	R 57 856.00	R 1 088.00
Business	R 110 000.00	3	0.0194	R 2 133.67	R 0.00	R 2 133.67
EDUCATION & SCHOOLS	R 0.00	0	0	R 0.00	R 0.00	R 0.00
GOVERNMENT	R 0.00	0	0	R 0.00	R 0.00	R 0.00
Churches	R 220 000.00	2	0.0148	R 3 254.90	R 3 254.90	R 0.00
Municipal	540 000	11	0.0148	R 7 989.30	R 7 989.30	R 0.00
Total						
R 3 221.67						

Gladina

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 13 000 000.00	448	0.0064	R 83 200.00	R 71 536.00	R 11 664.00
Business	R 420 000.00	6	0.0194	R 8 146.74	R 0.00	R 8 146.74
EDUCATION & SCHOOLS	R 1 520 000.00	1	0.0148	R 22 488.40	R 0.00	R 22 488.40
Industrial	R 290 000.00	5	0.0025	R 719.49	R 0.00	R 719.49
PRIVATE OPEN SPACE	R 2 500 000.00	1	0.0148	R 36 987.50	R 0.00	R 36 987.50
GOVERNMENT	R 0.00	0	0	R 0.00	R 0.00	R 0.00
Churches	R 750 000.00	1	0.0148	R 11 096.25	R 11 096.25	R 0.00
Municipal	3 720 000	7	0.0148	R 55 037.40	R 55 037.40	R 0.00
Total						
R 80 006.13						

S/Rencke

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 181 075 000.00	287	0.0064	R 1 158 880.00	R 384.00	R 1 158 496.00
Residential Vacant	R 1 815 000.00	18	0.0064	R 11 616.00	R 2 368.00	R 9 248.00
Business	R 141 521 000.00	112	0.0194	R 2 745 082.84	R 0.00	R 2 887 028.00
PSI	R 1 000.00	1	0.0025	R 2.48	R 0.00	R 16.00
GOVERNMENT	R 4 200 000.00	1	0.0148	R 62 139.00	R 0.00	R 65 520.00

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Industrial	R 24 325 000.00	22	0.0025	R 60 350.33	R 0.00	R 60 350.33

Ext 10

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 19 995 000.00	39	0.0064	R 127 968.00	R 0.00	R 127 968.00
School	R 1 600 000.00	1	0.0148	R 23 672.00	R 0.00	R 23 672.00
Municipal	R 1 400 000.00	2	0.0148	R 20 713.00	R 20 713.00	R 0.00

Total

R 151 640.00

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 122 480 000.00	249	0.0064	R 783 872.00	R 42 738.00	R 741 134.00
Business	R 3 840 000.00	4	0.0194	R 74 484.48	R 0.00	R 74 484.48
Churches	R 4 570 000.00	3	0.0148	R 67 613.15	R 67 613.15	R 0.00
Municipal	R 3 056 000.00	0	0.0148	R 45 213.52	R 45 213.52	R 0.00

Total

R 815 618.48

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 880 000.00	1	0.0064	R 5 632.00	R 0.00	R 5 632.00
Business	R 6 750 000.00	13	0.0194	R 130 929.75	R 0.00	R 130 929.75
PSI	R 1 000.00	1	0.0025	R 2.48	R 0.00	R 2.48

Total

R 136 564.23

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
INDUSTRIAL	R 10 055 000.00	18	0.0025	R 24 946.46	R 0.00	R 24 946.46
PSI	R 1 200 000.00	1	0.0025	R 2 977.20	R 0.00	R 2 977.20

Total

R 27 923.66

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 63 660 000.00	96	0.0064	R 407 424.00	R 0.00	R 407 424.00
Business	R 1 210 000.00	2	0.0194	R 23 470.37	R 0.00	R 23 470.37
Municipal	7 500 000	5	0.0148	R 110 962.50	R 110 962.50	R 0.00

Total

R 430 894.37

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 11 850 000.00	16	0.0064	R 75 840.00	R 0.00	R 75 840.00
Churches	R 800 000.00	1	0.0148	R 11 836.00	R 11 836.00	R 0.00

Total

R 75 840.00

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Churches	R 47 510 000.00	13	0.0148	R 702 910.45	R 702 910.45	R 0.00
Municipal	9 150 000	13	0.0148	R 135 374.25	R 135 374.25	R 0.00

Total

R 4 120 308.00

PSI	R 1 000.00	1	0.0025	R 2.48	R 0.00	R 2.48
Total						
PSI						
R 60 352.81						

CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 1 300 000.00	12	0.0064	R 8 320.00	R 0.00	R 8 320.00
Residential Vacant	R 105 000.00	3	0.1037	R 10 888.50	R 0.00	R 10 888.50
BUSINESS	R 480 000.00	1	0.0194	R 9 310.56	R 0.00	R 9 310.56
PSI	R 1 000.00	1	0.0025	R 2.48	R 0.00	R 2.48
Industrial	R 3 395 000.00	0	0.0025	R 8 423.00	R 0.00	R 8 423.00
Total						
R 36 944.54						

Ext 12						
CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 14 360 000.00	24	0.0064	R 91 904.00	R 1 156.00	R 90 748.00
PSI	R 1 000.00	1	0.0025	R 2.48	R 0.00	R 2.48
Total						
R 90 750.48						

Ext 13						
CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
BUSINESS	R 4 025 000.00	22	0.0194	R 78 072.93	R 0.00	R 78 072.93
Municipal	R 160 000.00	2	0.0148	R 2 367.20	R 2 367.20	R 0.00
Total						
R 78 072.93						

Ext 14						
CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Residential	R 4 621 000.00	298	0.0064	R 29 574.40	R 14 320.80	R 15 253.60
Business	R 60 000.00	1	0.0194	R 1 163.82	R 0.00	R 1 163.82
GOVERNMENT	R 5 000.00	1	0.0148	R 73.98	R 0.00	R 73.98
Institutional	R 9 000.00	3	0.0148	R 133.16	R 0.00	R 133.16
Municipal	1 061 000	11	0.0148	R 15 697.50	R 15 697.50	R 0.00
Total						
R 16 624.55						

Farms						
CATEGORY	MARKET VALUE	No Properties	Rates	Billing Per Year	Rebates	Budget
Farms	R 2 048 620 000.00	1700	0.0018	R 3 621 960.16	R 1 810 980.08	R 1 810 980.08

Total Rebates and Budget

R 4 052 648.34 R 8 725 536.15

Resolution No. 41/2015



P.O.BOX 5, Schweizer Reneke, 2780, Physical Address:
28 Schweizer Street, Schweizer Reneke, 2780,
Tel. (053) 963 1331, Fax: (053) 963 2474



Our Ref. 2/8

Enq. M. OAGILE

03 June 2015

EXTRACT FROM THE MINUTES OF A SPECIAL COUNCIL MEETING HELD
ON 29 MAY 2015

**6. FINAL INTEGRATED DEVELOPMENT PLAN AND OPERATING AND
CAPITAL BUDGET FOR MTREF 2015/16; 2016/17; 2017/18**

RESOLVED

A. That Council approves the Operating and Capital Budget for MTREF
2015/16; 2016/17; 2017/18

- a) A1- Budget summary
 - b) A2 – Budgeted Financial Performance (revenue and expenditure by standard classification)
 - c) A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote).
A4 – Budgeted Financial Performance (revenue by source and expenditure by type
 - d) A5 Multi -year and single -year capital appropriations by municipal vote and standard classification and associated funding by source.
 - e) A6- Budgeted Financial Position (Assets and Liabilities)
 - f) A7- Budgeted Cash Flow (Operating activities and Financing activities)
 - g) A8- Cash backed reserves
 - h) A9- Asset Management
- Supporting Tables
- I. SA1 - Budgeted Financial Performance
 - II. SA2 - Budgeted Financial Performance (Revenue Source/Expenditure type and dept.)
 - III. SA4, SA5, SA6 – Recon IDP

- IV. SA18 – Transfer and Grants
- V. SA22 – Council and Staff benefits
- VI. SA36 – Detail Capital Budget

- B. That Council approves the Reviewed and Amended IDP 2015/16.
- C. That Council approves the Reviewed Budget related policies.
- D. That Council approves the Rates and Tariff Schedule for 2015/2016.

Proposed : Cllr. L.D. Motlapele

Seconded : Cllr. M.Y. Moyake

Resolution 41/2015

CERTIFIED TO BE A TRUE EXTRACT FROM THE MINUTES.



R.R. GINCANE
MUNICIPAL MANAGER

Quality Certificate



P.O. Box 5, Schweizer Reneke, 2780, Physical Address: 28 Schweizer
Street, Schweizer Reneke, 2780, Tel: (053) 963 1331,
Fax: (053) 963 2474



Our Ref:

Your Ref:

Enq: S. Mini

MUNICIPAL MANAGER'S QUALITY CERTIFICATE 2015-2016

I, **Rantsho Reuben Gincane**, the Municipal Manager of Mamusa Local Municipality, hereby certify that the **Final MTREF Budget 2015 – 2016** and Supporting Documentations have been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the Regulations made under the Act. The draft Budget and Supporting Documents are consistent with the draft Integrated Development Plan of the municipality. **Resolution No 41/2015**

Print Name : RANTSHO REUBEN GINCANE
Municipal Manager

Signature : 

Date : 05/06/2015

Budget Publication

Save in time for retirement

THE 2015 Budget reminded us that retirement reform is no longer a pipe dream, with the proposed changes potentially coming into effect as soon as March 1 2016.

Consequently, potential investors must either have certainty before making investment commitments, but delaying saving while waiting for clarity is a bad idea, something to be avoided. As a result, the government is a "strongly back to front" policy.

To put this right, you need to start investing early in life, says Carter. "Start putting away enough on a regular basis, invest for money when you don't dip into your accumulated capital along the way. Getting out of the house and saving is a good idea."

To employers considering whether to go with a traditional retirement fund, such as an umbrella pension fund, or a modern solution in the form of a group retirement annuity, Carter offers the following guidelines. Consider the investment options available.

Many products give access to great investment managers, but not all do.

You want to be sure your employees' savings will be made to work as hard as possible by managers who strive to deliver the best returns for the risk taken.

Look at the costs and transparency of the scheme.

The costs of fees and charges of various products can be bewildering. That's because the costs are similar to all retirement products.

Consider the long-term costs of the scheme.

These differences, compounded over a working lifetime, can be the difference between your employees enjoying a comfortable retirement or not.

Be clear in mind what happens to your employees' retirement savings if they exit your employment before retirement.

In a conventional retirement fund, employees have the opportunity to take all the accumulated savings.

If they don't invest

these wisely, they end up having to start saving for retirement all over again.

By contrast, when they leave a group retirement

savings, their individual packages go with them.

While this means no access to cash at a time when some cash may be useful, the

discipline of having a pot of money, which will be there when you finally retire,

ensures people to secure a better future. — Staff Reporter



AGANANG LOCAL MUNICIPALITY

The Municipality offers various opportunities for the following advertised positions:

DEPARTMENT: COMMUNITY SERVICES
SENIOR MANAGER: COMMUNITY SERVICES
 Remuneration: R 682,000.00 - R 750,000.00 per year (fixed contract)

DEPARTMENT: CORPORATE SERVICES
SENIOR MANAGER: CORPORATE SERVICES
 Remuneration: R 452,000.00 - R 500,000.00 per year (fixed contract)

DEPARTMENT: TECHNICAL SERVICES
SENIOR MANAGER: TECHNICAL SERVICES
 Remuneration: R 452,000.00 - R 500,000.00 per year (fixed contract)

Interested persons should submit their resumes, including a cover letter, to the Human Resources Officer, Aganang Local Municipality, P.O. Box 100, Aganang, 7800. The closing date for applications is 20 May 2015.

Story Power. Big & Small.

Join the Story Power initiative and help to build a better future for our children. We are looking for people who are passionate about education and want to make a difference in the lives of our young people. Join the Story Power initiative and help to build a better future for our children.



MAMUSA

Local Municipality / Fiesolike Munisipaliteit

SPECIAL COUNCIL MEETING: FINAL MTREF 2015-16 BUDGET AND INTEGRATED DEVELOPMENT PLAN

NOTICE

Notice is hereby given that Mamusa Local Municipality will have its Special Council Meeting in terms of Section 18(1)(b) and 20(2)(b) of the Local Government Municipal Systems Act 32 of 2005 and Regulations for consultation and approval of Final MTREF 2015-16 Budget and Integrated Development Plan.

The meeting will be held at the following venue:

Venue: Gleditsia United Reformed Church
Date: 23 May 2015
Time: 11:30

The public is invited to attend the Mayor's Budget Speech, whereby the final 2015/16 MTREF Budget and Integrated Development Plan will be presented to the public. Please contact your councillor for more information. A. Breyten - 021 913 1331.

AGENDA

1. Opening of the meeting by the Mayor
 2. Presentation of the Mayor's Budget Speech
 3. Presentation of the Integrated Development Plan
 4. Presentation of the Final MTREF 2015-16 Budget and Integrated Development Plan
 5. Adoption of the Final MTREF 2015-16 Budget and Integrated Development Plan
 6. Presentation of the Mayor's Report
 7. Presentation of the Council's Report
 8. Presentation of the Council's Financial Statement
 9. Presentation of the Council's Annual Report
 10. Presentation of the Council's Annual Performance Report
 11. Presentation of the Council's Annual Financial Statement
 12. Presentation of the Council's Annual Performance Report
 13. Presentation of the Council's Annual Financial Statement
 14. Presentation of the Council's Annual Performance Report
 15. Presentation of the Council's Annual Financial Statement
 16. Presentation of the Council's Annual Performance Report
 17. Presentation of the Council's Annual Financial Statement
 18. Presentation of the Council's Annual Performance Report
 19. Presentation of the Council's Annual Financial Statement
 20. Presentation of the Council's Annual Performance Report

VENUE: Gleditsia United Reformed Church
Date: 23 May 2015
Time: 11:30

For more information, please contact your councillor or the Mayor's Office. A. Breyten - 021 913 1331.



Times Media

CHIEF MEDIA TRAINING (CMT) 2015
 Reg. No. 2015/00472/06

1. CHIEF MEDIA TRAINING (CMT) 2015
 This is a 3-day training programme for Chief Media Officers (CMOs) of all South African media organisations. The programme is designed to equip CMOs with the skills and knowledge needed to effectively manage their media organisations in the current media environment. The programme is held at the Sunningdale Hotel, Plettenberg Bay, from 18 to 20 May 2015.

2. CHIEF MEDIA TRAINING (CMT) 2015
 This is a 3-day training programme for Chief Media Officers (CMOs) of all South African media organisations. The programme is designed to equip CMOs with the skills and knowledge needed to effectively manage their media organisations in the current media environment. The programme is held at the Sunningdale Hotel, Plettenberg Bay, from 18 to 20 May 2015.

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15. CHIEF MEDIA TRAINING (CMT) 2015
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16. CHIEF MEDIA TRAINING (CMT) 2015
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Looking for the right JOB?

The Times Media Group is looking for motivated sales and marketing professionals to join its sales and marketing teams.

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Applicants should be well spoken, outgoing and have a Matric certificate.

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Work in an exciting incentive driven environment.

Afternoon Shift Positions Open (Rosebank):
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 9:00am - 4:00pm Saturday and Sunday

Please forward your CV, matric certificate and a copy of your ID to recruitment@timesmedia.co.za

If you have not been contacted within 2 weeks, please assume that your application has not been successful.

UNLIMITED INCOME

Raise your own base!

Times Media Group is an affirmative action employer and as such preference will be given to disadvantaged people who will add to the diversity of our organisation.

Save in time for retirement

THE 2015 Budget reminded us that retirement reform is an ongoing process, with the proposed changes potentially coming into effect as soon as March 1 2016.

Understandably, potential investors would rather have certainty before making investment commitments, but delaying saving while waiting for clarity is a bad idea, according to head of product development at Allan Gray.

Richard Carter: Accumulating enough capital to live comfortably in retirement is a daunting task for most people.

"To get this right you need to start investing early in life," says Carter.

"Keep putting aside enough on a regular basis, invest the money wisely and don't dip into your accumulated capital along the way. Getting any of these four ingredients wrong can undermine the end result."

To employers considering whether to go with a traditional retirement fund, such as an umbrella pension fund, or a modern solution in the form of a group retirement annuity, Carter offers the following guidelines:

■ Consider the investment options available. Many products give access to great investment managers, but not all do.

You want to be sure your employees' savings will be made to work as hard as possible by managers who strive to deliver the best returns for the risk taken.

■ Look at the costs and transparency of disclosure. The range of fees and charges of different products can be bewildering.

Don't assume the costs are similar in all retirement savings arrangements because they can be wildly different.

These differences, compounded over a working lifetime, can be the difference between your employees enjoying a comfortable retirement or not having enough to live off.

■ Bear in mind what happens to your employees' retirement savings if they exit your employment before retirement.

In a conventional retirement fund, employees have the opportunity to take all the accumulated savings.

If they don't invest

these wisely, they end up having to start saving for retirement all over again. By contrast, when they leave a group retirement

annuity, their individual packages go with them.

While this means no access to cash at a time when some cash may be useful, the

discipline of having a pot of money, which will be there when you finally retire, empowers people to secure a better future. - Staff Reporter



AGANANG LOCAL MUNICIPALITY

PO Box 700
June 1996
6000

Tel: 012 281 1880
Fax: 012 281 1881
E-mail: info@aganang.gov.za
www.aganang.gov.za

The Municipality invites suitable applications for the following advertised positions:

DEPARTMENT: COMMUNITY SERVICES
SENIOR MANAGER: COMMUNITY SERVICES
 Remuneration: R 468,010.00 - R 568,000.00 (05 years fixed contract)

DEPARTMENT: CORPORATE SERVICES
SENIOR MANAGER: CORPORATE SERVICES
 Remuneration: R 468,010.00 - R 568,000.00 (05 years fixed contract)

DEPARTMENT: TECHNICAL SERVICES
SENIOR MANAGER: TECHNICAL SERVICES
 (Re-advertisement)
 Remuneration: R 468,010.00 - R 568,000.00 (05 years fixed contract)

Please visit our website: www.aganang.gov.za for more detailed information regarding advertised remuneration packages, requirements, core competencies, responsibilities and submission details.

Applications must be submitted on the official application for Senior Managers that can be downloaded from the website.

Women and people with disability are encouraged to apply.

Aganang Local Municipality is an equal opportunity/affirmative action employer with clear Employment Equity targets.

The Municipality reserves the right to reject or not to appoint any person.

Enquiries to: Mr M Mphahlele, at Tel: (012) 281 1420 / 1421

CLOSING DATE: 12 JUNE 2015 AT 16:00

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www.aganang.gov.za BASIC MEDIA - CAREER ADVERTISING



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For more information, visit our website: www.storypower.co.za



Share your imagination.



MAMUSA

Local Municipality / Plaaslike Munisipaliteit

SPECIAL COUNCIL MEETING: FINAL MTREF 2015/16 BUDGET AND INTEGRATED DEVELOPMENT PLAN

NOTICE

Notice is hereby given that Mamusa Local Municipality will have its Special Council Meeting in terms of Section 18 (a) (i) and 20(2) (b) (i) of the Local Government Municipal Systems Act 32 of 2000, and Regulations for consideration and approval of Final MTREF 2015/16 Budget and Integrated Development Plan.

The meeting has been scheduled as follows:

Venue : Gladina United Reformed Church
 Date : 29 May 2015
 Time : 11:00

The public is also invited to attend the Mayor's Budget Speech, whereby the final 2015/16 MTREF Budget and Reviewed Integrated Development Plan will be presented to the public. Please confirm your attendance to book space with A. Strydom - 053 963 1331.

KITSISO

Baazi bothe ba Mmashepa wa Selegae wa Mamusa ba tsoela ka Mmashepa wa Selegae ka 2015/16 MTREF. Baazi bothe ba Mmashepa wa Selegae wa Mamusa ba tsoela ka Mmashepa wa Selegae ka 2015/16 MTREF. Baazi bothe ba Mmashepa wa Selegae wa Mamusa ba tsoela ka Mmashepa wa Selegae ka 2015/16 MTREF.

KENNISGEWING

Kennissgewing word hiermee gegee dat Mamusa Plaaslike Munisipaliteit hulle Spesiale Raadgewingsvergadering sal hou in terme van Reël 18 (a) (i) en 20(2) (b) (i) van die Plaaslike Regering Munisipale Stelselwet (32 van 2000 en Regulasies) om die 2015/16 Samenvoeging-Omkomsbegroting en Begroting te aanvaar.

Die vergadering word geselekteer soos volg:

Plaas : Gladina United Reformed Church
 Datum : 29 Mei 2015
 Tyd : 11:00

Leide van die publiek word as raadgewers uitgenooi na hantse belangrike vergadering. Gelieve u teenwoordigheid te bewys aanporens daar bykomende inligting is, tot A. Strydom - 053 963 1331.

MR R.R. GINGANE - MUNICIPAL MANAGER
 28 Schuurman Street, SCHWARTZENEEK, 2780

Local Municipality: 012 281 1880



GVT

Transport

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 Reg. No. 1975/008472/30

2 x DEPUTY MANAGERS
 National, South African and Matric (Annual Package R 91 156.00)

MINIMUM REQUIREMENTS: Grade 12, 3 years experience in Fleet Management in Fleet Transport, 1000 Drivers License.

RESPONSIBILITIES: Manage all fleet vehicles, including maintenance, repairs, and safety. Manage all fleet vehicles, including maintenance, repairs, and safety. Manage all fleet vehicles, including maintenance, repairs, and safety.

FINANCIAL OFFICER - Budgeting
 (Monthly Basic Salary R 15 000.00 - Includes company contributions)

MINIMUM REQUIREMENTS: Grade 12 certificate, 3 years experience in Budgeting, 3 years experience in Fleet Management, 1000 Drivers License.

RESPONSIBILITIES: Prepare monthly, quarterly, and annual budgets. Prepare monthly, quarterly, and annual budgets. Prepare monthly, quarterly, and annual budgets.

2 x DEPUTY MANAGERS
 (Monthly Basic Salary R 15 000.00 - Includes company contributions)

MINIMUM REQUIREMENTS: Grade 12 (Matric Certificate), National Certificate in Fleet Management or relevant qualification, valid South African License, Computer Skills, 3 years' relevant experience in fleet management.

RESPONSIBILITIES: Control monthly, quarterly, and annual budgets. Control monthly, quarterly, and annual budgets. Control monthly, quarterly, and annual budgets.

TECHNICAL MANAGER - HEAD OFFICE (Annual Package R 97 775.00)

MINIMUM REQUIREMENTS: Grade 12 certificate and an appropriate 3 years' experience in fleet management or relevant qualification. 3 years' Fleet Management experience in a heavy vehicle fleet. Computer Skills, 3 years' relevant experience in fleet management.

KEY FUNCTIONS: Monitor all technical aspects in the group, i.e. service and maintenance, fuel, and other aspects. Monitor all technical aspects in the group, i.e. service and maintenance, fuel, and other aspects. Monitor all technical aspects in the group, i.e. service and maintenance, fuel, and other aspects.

Closing Date : 29 May 2015

Interested applicants should hand deliver their applications to 22 Hans Van Rensburg Street or by post to Box 1635, Polokwane 9700 for the attention: HR Manager

Enquiries Renee Mafokone - 015 291 2541
mafokone@gtmpassenger.co.za

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Die volgende leerders van die Laerskool Schweizer-Reneke is onlangs gekies vir Noordwes Hoksiespanne. Nickie Ströbel is gekies vir die o/128-span wat op 7-9 Augustus op Polokwane sal gaan deelneem, terwyl Sharnon Hoadley gekies is vir die o/13A-span wat op 5-9 Julie in Pietermaritzburg sal gaan deelneem.



The Q1 Class in the quad category during the Stella Bush2Bush Challenge produced some tight racing with defending champion, Brian Baragwanath (Proudly Bidvest Yamaha Raptor) who claimed his third win this year. Stefan Swanepoel (Yamaha) was second with Karl Rost (Honda) claiming his first podium result this year.

Eduan Beester, racing for Team KIM Centurion/ Liqui Moly Racing, took his second victory of the season in the High School Class Championship in the motorcycle category during the previous weekends Stella Bush2Bush Challenge, the fourth round of the National Off-road Motorcycle and Quad Championship. He is also the defending champion.



NOTICE

FINAL OPERATING AND CAPITAL BUDGET-MTREF 2015/16 AND REVIEWED INTEGRATED DEVELOPMENT PLAN

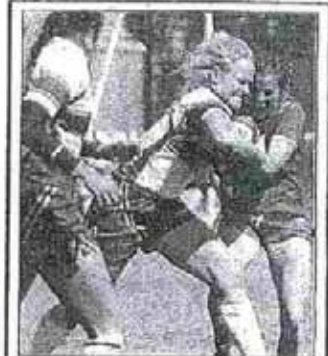
Notice is hereby given in terms of Section 22 of Municipal Finance Management Act No. 56 of 2003 and Section 25(4) of Municipal Systems Act No. 32 of 2000, that the Mamusa Municipal Council tabled & adopted the Final Integrated Development Plan, Operating & Capital Budget for MTREF 2015/16 - 2017/18 at a Council Meeting held on Friday, 29th May 2015. The resolution number is 41/2015.

The Final MTREF 2015/16 Budget and Integrated Development Plan is available for the public viewing during office hours (07h30 - 16h00) at the office of the Municipal Manager.

R.R. GINCANE
MUNICIPAL MANAGER
28 SCHWEIZER STREET
SCHWEIZER - RENEKE
2780



Die o/11A-Rugbyspan van die Laerskool Schweizer-Reneke het onlangs aan die Kleinskole Plattelandse deelgeneem en gewen. Hier is dié span met hul tofee en medaljes.



'n Oud-leerder van die Hoërskool Vryburg, Sumari Brand, blink dae uit tussen die Sewes Vrouerugby wenners. Dié lid van die Tuis vrouerugbyspan het op 16-17 Mei, saam met haar span, 'n besoek aan Frankryk afgelê en deelgeneem aan die Sewes Rugbywedstryde. Twee toernooie en 14 wedstryde later tree dié span uit as die algehele wenners. Hier is Brand in aksie teen Romanië.



INVITATION TO BID NLM2015-017A

PROVISION OF PROFESSIONAL SERVICES TO DESIGN AND MANAGE THE IMPLEMENTATION OF ELECTRIFICATION IN VRYBURG EXT Z8

Bids are hereby invited for the PROVISION OF PROFESSIONAL SERVICES TO DESIGN AND MANAGE THE IMPLEMENTATION OF ELECTRIFICATION IN VRYBURG EXT Z8 to the NALEDI LOCAL MUNICIPALITY.

Bid documents with detailed bid specifications and detailed information are obtainable at the Finance Department (Room 21) (office hours: 07h30 to 13h00 and 13h30 to 16h00) of the NALEDI LOCAL MUNICIPALITY, 19A Market Street, VRYBURG, 8601, from 12:00 on Friday, 12 June 2015. A non-refundable cash deposit fee of R100 is required on collection of the bid documents.

A compulsory site inspection and bid briefing meeting with representatives of the Municipality will be held on Wednesday, 17 June 2015, commencing from 10h00 at the Naledi Municipal Offices, 19A Market Street, Vryburg 8601. Bid documents at the above stated cash deposit fee will also be available from the representatives of the Municipality on this day.

Sealed bids clearly marked "NLM2015-017A : PROVISION OF PROFESSIONAL SERVICES TO DESIGN AND MANAGE THE IMPLEMENTATION OF ELECTRIFICATION IN VRYBURG EXT Z8" must be placed in the tender box situated at the offices of the NALEDI LOCAL MUNICIPALITY, 19A Market Street, VRYBURG, 8601, on or before 12:00 on Wednesday, 24 June 2015 at which time the bids will be opened in public.

No late bids will be accepted.

Please note that it is a prerequisite of the Municipality that all service providers are to be registered on the NALEDI LOCAL MUNICIPALITY's Supplier Database. It must therefore be understood that only bids from suppliers registered on the Municipality's Supplier Database or bids accompanied by a completed Supplier Registration Application Form will be considered. The submission of valid up to date SARS tax clearance certificates are compulsory. Supplier Registration Application Forms are available from the municipality's official website at www.naledilocal.co.za/images/Finance/SupplierDatabase.pdf and at Finance Department (Room 21, 19A Market Street, VRYBURG, 8601).

The NALEDI LOCAL MUNICIPALITY does not bind itself to accept the lowest or any bid and the Municipality reserves the right to accept the whole or part of any bid and further reserves the right to re-advertise if it wishes to. No reasons for the acceptance or rejection of any bid will be given.

Bids will be adjudicated according to the NALEDI LOCAL MUNICIPALITY's Supply Chain Management Policy, the Preferential Procurement Policy Framework Act (Act 5 of 2005) and the Preferential Procurement Regulations, 2011, as well as the Broad Based Black Economic Empowerment Act (Act 53 of 2003).

Enquiries may be directed to GG Sinyohu at telephone number 053 928 2207/8.

MUNICIPAL MANAGER
NALEDI LOCAL MUNICIPALITY
19A Market Street
VRYBURG
8601



INVITATION TO BID NLM2015-016A

PROVISION OF PROFESSIONAL SERVICES FOR AN ENERGY MASTER PLAN, DESIGN AND MANAGEMENT OF VRYBURG BULK ELECTRICITY MAIN INTAKE

Bids are hereby invited for the PROVISION OF PROFESSIONAL SERVICES FOR AN ENERGY MASTER PLAN, DESIGN AND MANAGEMENT OF VRYBURG BULK ELECTRICITY MAIN INTAKE to the NALEDI LOCAL MUNICIPALITY.

Bid documents with detailed bid specifications and detailed information are obtainable at the Finance Department (Room 21) (office hours: 07h30 to 13h00 and 13h30 to 16h00) of the NALEDI LOCAL MUNICIPALITY, 19A Market Street, VRYBURG, 8601, from 12:00 on Friday, 12 June 2015. A non-refundable cash deposit fee of R100 is required on collection of the bid documents.

A compulsory site inspection and bid briefing meeting with representatives of the Municipality will be held on Wednesday, 17 June 2015, commencing from 10h00 at the Naledi Municipal Offices, 19A Market Street, Vryburg 8601. Bid documents at the above stated cash deposit fee will also be available from the representatives of the Municipality on this day.

Sealed bids clearly marked "NLM2015-016A : PROVISION OF PROFESSIONAL SERVICES FOR AN ENERGY MASTER PLAN, DESIGN AND MANAGEMENT OF VRYBURG BULK ELECTRICITY MAIN INTAKE" must be placed in the tender box situated at the offices of the NALEDI LOCAL MUNICIPALITY, 19A Market Street, VRYBURG, 8601, on or before 12:00 on Wednesday, 24 June 2015 at which time the bids will be opened in public.

No late bids will be accepted.

Please note that it is a prerequisite of the Municipality that all service providers are to be registered on the NALEDI LOCAL MUNICIPALITY's Supplier Database. It must therefore be understood that only bids from suppliers registered on the Municipality's Supplier Database or bids accompanied by a completed Supplier Registration Application Form will be considered. The submission of valid up to date SARS tax clearance certificates are compulsory. Supplier Registration Application Forms are available from the municipality's official website at www.naledilocal.co.za/images/Finance/SupplierDatabase.pdf and at Finance Department (Room 21, 19A Market Street, VRYBURG, 8601).

The NALEDI LOCAL MUNICIPALITY does not bind itself to accept the lowest or any bid and the Municipality reserves the right to accept the whole or part of any bid and further reserves the right to re-advertise if it wishes to. No reasons for the acceptance or rejection of any bid will be given.

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Enquiries may be directed to GG Sinyohu at telephone number 053 928 2207/8.

MUNICIPAL MANAGER
NALEDI LOCAL MUNICIPALITY
19A Market Street, VRYBURG, 8601

Rates and Tariff Schedule

RATES AND TARIFF SCHEDULE

1	TARIFF ADJUSTMENTS	2012/2013	2013/14	2014/15	2015/16
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That notice been taken of the following average tariff increases

2.1	Electricity	11.03%	8.00%	6%	6.30%
2.2	Water	5.90%	6.00%	5%	4.80%
2.3	Sewerage	5.90%	6.00%	5%	4.80%
2.4	Refuse	5.90%	6.00%	5%	4.80%
2.5	Tax & Rates	5.90%	6.00%	5%	-5.40%
2.6	All other tariffs	5.90%	6.00%	5%	4.80%

2	PROPERTY RATES [9/5]	2012/2013	2013/14	2014/15	2015/16
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2.1 That in terms of section 46(1) of the Municipal Property Rates Act of 2004, property rates will be levied on the market value of the taxable properties listed in the valuation roll of Mamusa Local Municipality, for the year 1 July 2015 to 30 June 2016 at the following tariffs:

Residential/ Household	0.008070	0.006443	0.00679	0.0064
Residential Vacant	0.097630	0.103700	0.10930	0.1037
Business	0.018300	0.019397	0.02044	0.0194
Industrial	0.002340	0.002481	0.00261	0.0025
Government Sector	0.013958	0.014795	0.01559	0.0015
Other	0.013958	0.014795	0.01559	0.0148
Non urban land	0.001520	0.001611	0.00170	0.0016
Agricultural	0.001668	0.001768	0.00186	0.0018
Business and industrial use non-urban land	0.007413	0.007658	0.00828	0.0079

2.2 That in terms of section 46(1) of the Municipal Property Rates Act of 2004, determine that the rates due be paid in twelve (12) equal monthly instalments for all residents and businesses before the 7th day of every month from July 2014 until June 2015 and that Non Urban Land (Agricultural) and government be levied annually in July.

3	WATER [18/4]	2012/2013	2013/14	2014/15	2015/16
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3.1	Tariffs are adjusted as follows				
3.1.2	Basic charge per user Schweizer-Reneke	39.00	41.3400	43.57	45.66
3.1.3	Water per kiloliter	10.50	11.1300	11.73	12.29
3.1.4	Connection of user	35.00	37.1000	39.10	40.98
3.1.5	Reconnection of user	35.00	37.1000	39.10	40.98
3.1.6	Reconnection of offender	170.00	180.2000	189.93	199.05
3.1.7	Artisan cost per hour	201.00	213.0600	224.57	235.34
3.1.8	Labourer cost per hour	64.00	67.8400	71.50	74.94
3.1.9	Testing of water meters	201.00	213.0600	224.57	235.34
3.1.10	Rent of meter	35.00	37.1000	39.10	40.98
3.1.11	Deposit on rented meter	926.00	975.5600	1022.94	1067.14
3.1.12	Basic charge per metered user Amalia, Gaudina, Migdol & Ipelegeng	20.00	21.2000	22.34	23.42
3.1.13	Basic charge per unmetered user Amalia, Gaudina, Migdol & Ipelegeng	25.00	26.5000	27.93	29.27

3.2	WATER SUPPLY BY LAWS TARIFF OF CHARGES	2012/2013	2013/14	2014/15	2015/16
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3.2.1 BASIC CHARGE

3.2.1.1 A basic charge of R43.57 per month or part thereof shall be levied per erf, stand, lot or other area, with or without improvements, which is or in the opinion of the Council, can be connected to the mains whether water is consumed or not. Provided that where any erf, stand, lot or other area is occupied by more than one consumer to whom water is supplied a basic charge of R43.57 per month or part thereof, shall be levied in respect of each such consumer. Provided further that where the water supply to a flat building or any other building complex where flats and/or businesses are included, is metered by means of one main water meter, a basic charge in respect of each such flat and/or business shall be levied.

3.2.1.2 The charge in terms of subitem (1) shall be payable by the owner or occupier whose liability shall be jointly and severally, of such erf, stand, lot or other area.

3.2.1.3 The basic charge in sub item (1) of item 1 shall not be levied i.r.o. of a erf, stand or other area situated in Ipelegeng, Amalia, Migdol, Gaudina and Molatswaneng.

3.2 CHARGES FOR THE SUPPLY OF WATER

3.2.1 The following charges shall be applicable for the supply of water, per meter to any consumer, per month or part of a month, as applicable and ruled by item 4,

3.2.2	Domestic consumers per house or flat	2012/2013	2013/14	2014/15	2015/16
	Usage	Tariff	Tariff	Tariff	
3.2.2	Total Usage	10.50	11.13000	11.73	12.29

3.2.2.1	1 to 40 kl	10.50	11.13000	11.73	12.20
	Usage above 40 kl	6.80	7.20800	7.60	7.96
3.2.2.2	1 to 20 kl	10.50	11.13000	11.73	12.20
	21 to 35 kl	7.50	7.95000	8.38	8.78
	Usage above 35 kl	20.80	22.04800	23.24	24.35

3.2.2.2 School consumers per school

	Usage	Tariff	Tariff	Tariff	Tariff
3.2.2.2.1	Total Usage	2.80	2.96800	3.13	3.28
3.2.2.2.2	1 to 500 kl	2.80	2.96800	3.13	3.28
	Usage above 500 kl	4.60	4.87600	5.14	5.39
3.2.2.2.3	1 to 1000 kl	3.30	3.49800	3.69	3.86
	1001 to 2000 kl	7.50	7.95000	8.38	8.78
	Usage above 2000 kl	22.80	24.16800	25.47	26.70

3.2.3 Church consumers per church

	Usage	Tariff	Tariff	Tariff	Tariff
3.2.3.1	Total Usage	3.10	3.28904	3.47	3.63
3.2.3.2	1 to 40 kl	3.10	3.28904	3.47	3.63
	Usage above 40 kl	4.60	4.87600	5.14	5.39
3.2.3.3	1 to 50 kl	3.30	3.49800	3.69	3.86
	51 to 100 kl	7.50	7.95000	8.38	8.78
	Usage above 100 kl	22.80	24.16800	25.47	26.70

3.2.4 Hospital consumers per hospital

	Usage	Tariff	Tariff	Tariff	Tariff
3.2.4.1	Total Usage	3.30	3.50	3.69	3.86
3.2.4.2	1 to 2000 kl	3.30	3.49800	3.69	3.86
	Usage above 2000 kl	4.60	4.87600	5.14	5.39
3.2.3	1 to 2000 kl	3.30	3.49800	3.69	3.86
	2001 to 4000 kl	7.50	7.95000	8.38	8.78
	Usage above 4000 kl	22.80	24.16800	25.47	26.70

3.2.4	Silver Jare	2012/2013	2013/14	2014/15	2015/16
	Usage	Tariff	Tariff	Tariff	
3.2.4.1	Total usage	2.80	2.96800	3.13	3.28
3.2.4.2	1 to 400 kl	2.80	2.96800	3.13	3.28
	Usage above 400 kl	4.60	4.87600	5.14	5.39
3.2.4.3	1 to 400 kl	2.80	2.96800	3.13	3.28
	401 to 500 kl	7.50	7.95000	8.38	8.78
	Usage above 500 kl	22.80	24.16800	25.47	26.70

3.2.4.4 Businesses, offices, crèches and Service sentrum for elderly.

	Usage	Tariff	Tariff	Tariff	Tariff
3.2.5	Total usage	8.30	8.79800	9.27	9.72
3.2.5.1	1 to 50 kl	8.30	8.79800	9.27	9.72
	Usage above 50 kl	6.80	7.20800	7.60	7.96
3.2.5.3	1 to 50 kl	8.00	8.48000	8.94	9.37
	51 to 70 kl	7.50	7.95000	8.38	8.78
	Usage above 70 kl	22.80	24.16800	25.47	26.70
3.2.5.4	Containers with maximum capacity of 50 liter.	1.60	1.68600	1.78	1.87

3.3 WATER RESTRICTIONS

3.3.1 Water restrictions in terms of section 17 come in effect as soon as the water level of Wentzeldam is lower than 40%, and the necessary notice has been given to all users.

3.3.2 When water restriction come in affect water hoses or any other device through which water can be withdrawn from the Municipality's water supply, may not be connected, except during the periods specified in 3.1.2.1 and 3.1.2.2.

3.3.2.1 Gardens can be irrigated during the following periods:

3.3.2.2 Schweizer - Renske New Town, Ipelegeng proper, Ipelegeng extension 2 and Amalia on Mondays, Wednesdays and Saturdays between the hours of 06:00 to 09:00 and 18:00 to 21:00.

3.3.2.3 All other areas not mentioned in 3.1.2.1 on Tuesdays, Thursdays and Saturdays between the hours of 06:00 to 09:00 and 18:00 to 21:00.

3.3.2.4 Water restrictions in terms of section 17 comes into effect from the first meter reading period after the water level of Wentzeldam is lower than 40% and the necessary notice has been given to all users.

3.3.2.5 When water restriction come in affect water hoses or any other device through which water can be withdrawn from the Municipality's water supply, may not be connected.

3.3.2.6 No water for gardening purposes may be with drawn from the Municipals water supply system.

3.4 APPLICATION OF WATER TARIFFS

The tariffs as mentioned in section 2 came in effect as follows:

- 3.4.1 If the water level of Wertheimdam is 40% or higher on the day of levying, the tariffs as set out in sections 2.1.1, 2.2.1, 2.3.1, 2.4.1, 2.5.1 and 2.6.1, are applicable.
- 3.4.2 If water restrictions in terms of section 3.1.1 is applicable, tariffs as set out in sections 2.1.2, 2.2.2, 2.3.2, 2.4.2, 2.5.2 and 2.6.2, applicable.
- 3.4.3 If water restrictions in terms of section 3.1.2 is applicable, tariffs as set out in sections 2.1.3, 2.2.3, 2.3.3, 2.4.3, 2.5.3 and 2.6.3, applicable.
- 3.4.4 If the water supply through the network to consumers are stopped, the tariff in section 2.7 came in effect.

3.5 MUNICIPAL CONSUMPTION OF WATER

At net cost of the preceding financial year:

3.6	CHARGES FOR CONNECTIONS AND RE-CONNECTIONS	2012/2013	2013/14	2014/15	2015/16
3.6.1	For connection of supply cut at the request of a new consumer:	35.00	37.10	39.10	40.98
3.6.2	For re-connection of supply cut off at the request of a consumer:	35.00	37.10	39.10	40.98
3.6.3	For re-connections of supply cut off after a breach of the Council's Water Supply by-laws:	5 000.00	5 000.00	5 270.00	5 522.96
3.6.4	For providing and fixing of connection pipes and meters: the cost of material, plus labour as determined in subitem (5), plus 25% surcharge on the total real costs.				
3.6.5	Changes for labour for work done by the Council:-				
3.6.5.1	Per artisan, per hour or part thereof:	121.00	128.26	135.19	141.67
3.6.5.2	Per labourer, per hour or part thereof:	58.00	61.48	64.80	67.91
3.6.6	For private work: The cost of material plus labour as determined in subitem (5), plus a surcharge of 25% on such amount.				
3.7	For work after normal working hours and on Sundays and Public holidays the charges as prescribed in subitems (4) and (5), plus a surcharge of 50% on such amount.				

3.8 CHARGES FOR CONNECTIONS OF WATER SUPPLY FOR FIRE FIGHTING PURPOSES

- 3.9.1 For providing and fixing all connection pipes for use in case of fire: At cost price, considering the required size and length of pipes, valves, special fittings and labour.

4	CHARGES FOR METERS	2012/2013	2013/14	2014/15	2015/16
4.1	For testing a meter supplied by the Council where it is found that the meter does not show an error of more than 2.5% either way:	212.00	224.72	236.85	248.22
4.2	For the hire of a meter, per month or part thereof:	37.00	39.22	41.34	43.32
4.3	Deposit for a portable meter:	823.00	872.38	919.49	963.62

4.2 SPECIAL METER READING

4.2.1	Any special reading of a meter:	76.00	80.56	84.91	88.99
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4.3 CHARGES FOR IPELEGENG, AMALIA, GLAUDINA, MIGDOL AND MOLATSWANENG

- 4.3.1 A basic charge of R27.93 is payable in respect of all premises connected to the main supply of the Council
- 4.3.2 A basic charge of R22.34 is payable in respect of all premises not connected to the Main supply of the Council.

5 CHARGING OF INTEREST

- 5.1 In terms of Section 50(A) of the Ordinance on Local Government, 1939 (no 17 of 1939) interest will be levied on all monies outstanding longer than 30 days at a rate of 15% per annum.

6 DOGS AND DOG LICENCES (11/5)

6.1 DOGS AND DOG LICENCES

	TARIFF OF CHARGES	2012/2013	2013/14	2014/15	2015/16
6.1.1	In respect of every dog, whether a male dog or a bitch, which in the judgement of the person appointed to issue licences, is a dog of the greyhound strain or a dog or a similar kind:	114.00	120.84	127.37	133.48

6.1.2	Dogs to which the provisions of item 1 do not apply, per family or persons keeping such dogs.				
6.1.3	Dogs and Sterilized bitches				
6.1.4	For the first dog or sterilized bitch	38.00	40.26	42.46	44.49
6.1.5	For the second dog or sterilized bitch	68.00	72.08	75.97	79.82
6.1.6	For the third dog or sterilized bitch	108.00	112.36	118.43	124.11
6.1.7	Bitches (not sterilized)	114.00	120.84	127.37	133.48

7 SEWERAGE SERVICES [16/2] 2012/2013 2013/14 2014/15 2015/16

7.1	Tariffs in 7.4 are adjusted as follows				
7.1.1	Basic charge per user Schweizer -Reneke	47.00	49.62	52.51	55.03

7.2 "PART II"

BASIC CHARGES

7.2.1 By the substitution in item 2 Part II of Schedule B for the figure "R49.82" of the figure "R52.51"

7.3 "PART III" 2012/2013 2013/14 2014/15 2015/16

DOMESTIC SEWERAGE

7.3.1 The occupant of any land or buildings having a drainage installation there on or making use of a joint drainage installation which is connected to the Council's sewers, shall be liable to pay the following charges, per month of part thereof, in addition to the charges imposed in terms of other parts of this Schedule :

7.3.1.1	Private houses (each)	45.00	47.70	50.28	52.69
7.3.1.2	Garages and small industries without industrial effluent (see part IV)				
		228.00	241.68	254.73	266.96
7.3.1.3	Shops, businesses, offices, boarding houses, kindergarten	48.00	50.88	53.63	56.20
7.3.1.4	Commercial Banks, Telkom, S.A. Post Office, Magistrate Offices, and Dairies	460.00	487.60	513.93	538.60
7.3.1.5	Hotels	1 084.00	1 149.04	1 211.09	1 269.22
7.3.1.6	Churches, Church Halls, Halls and Sport Clubs	63.00	66.78	70.30	73.76
7.3.1.7	Butcheries	398.00	421.88	444.88	466.01
7.3.1.8	Businesses which prepare food	275.00	291.50	307.24	321.99
7.3.1.9	Hospitals	4 483.00	4 751.98	5 008.59	5 249.00
7.3.1.10	Hostels	2 990.00	3 160.40	3 340.55	3 500.89
7.3.1.11	Primary schools	974.00	1 032.44	1 088.19	1 140.42
7.3.1.12	Grain Elevator and Shelling Factory	767.00	813.02	856.92	898.06
7.3.1.13	Co-operative and Spoornet	380.00	402.80	424.55	444.93
7.3.1.14	Bakeries in combination with other businesses	400.00	424.00	446.90	468.35
7.3.1.15	Mills	530.00	561.80	592.14	620.56
7.3.1.16	Block of flats	-	-	0.00	-
7.3.1.17	For the first four units	198.00	209.88	221.21	231.83
7.3.1.18	There after for each additional unit	36.00	38.16	40.22	42.15

7.4 SEWERAGE SERVICES [16/2] 2012/2013 2013/14 2014/15 2015/16

7.4.1	That each and every premises where a bucket or a tank service is rendered, except for the consumers mentioned here under.				
		44.00	46.64	49.16	51.52
7.4.2	High Schools	2 988.00	3 187.28	3 338.31	3 498.55
7.4.3	Ipelegeng Beerhall	102.00	108.12	113.96	119.43
7.4.4	Taverns	102.00	108.12	113.96	119.43
7.4.5	Hostels	554.00	587.24	618.95	648.66
7.4.6	S.A.P.D	559.00	592.54	624.54	654.51
7.4.7	Amalia, Claudine, Migdol and Molatswaneng	-	-	0.00	-
7.4.8	For each 1000 litres or part thereof	22.00	23.32	24.58	25.76

7.5 SCHEDULE C 2012/2013 2013/14 2014/15 2015/16

CHARGES FOR WORK

7.5.1	The following charges shall, in terms of section 5, be payable for work described therein and which is carried out by the Council in terms of the sections specified.				
7.5.1.1	Sealing of openings (section 9(4), per connection	201.00	213.06	224.57	235.34
7.5.2	Removing blockages in drains (section 13) :				
7.5.2.1	Weekdays, normal working hours : The charges as determined Subitem (1.4)				
7.5.2.2	After normal working hours, Sundays and Public Holidays :The charges prescribed in paragraph (a), plus 25%.				
7.5.3	When a stand is connected to the sewers for the first time, or an additional connection is required : Actual costs of material used, plus labour, as determined in subitem (1.4), plus a surcharge of 25% on the total amount.				

7.5.4	Charges payable for labour for work carried out by the Town Council :				
7.5.4.1	Per artisan, per hour or part thereof	201.00	213.06	224.57	235.34
7.5.4.2	Per labourer, per hour or part thereof	64.00	67.84	71.50	74.94

7.6 CHARGING OF INTEREST

7.7.1 Interest will be levied on all monies outstanding longer than 30 days at a rate of 15% per annum.

8 DETERMINATION OF CHARGES FOR THE SUPPLY OF ELECTRICITY [8/4]		2012/2013	2013/14	2014/15	2015/16
8.1	Tariffs in 8.2 are adjusted as follows	134.00	142.04	152.54	159.86
	Basic Charge per NERSA increase		113.00	119.78	125.53
8.2	"SCHEDULE"				
	TARIFF OF CHARGES	2012/2013	2013/14	2014/15	2015/16
8.2.1	BASIC CHARGE				
8.2.1.1	A basic charge of R119.78 per month or part thereof shall be levied per erf, stand, lot or other area, with or without improvements, which is or, in the opinion of the Council, can be connected to the mains whether electricity is consumed or not : Provided that where any erf, stand, lot or other area is occupied by more than one consumer to whom electricity is supplied, a charge of R119.78 per month or part thereof shall be levied in respect of each such consumer : Provided further that where the electricity supply to a flat building or any other building complex, Where flats or businesses are included, is metered by means of one main electricity meter, a basic charge in respect of each such flat or business shall be levied.				
8.2.1.2	The charge in terms of subitem (1.1) shall be payable by the owner or occupier, whose liability shall be jointly and severally, of such erf, stand, lot or other area.				
8.3	DOMESTIC TARIFF, PER MONTH OR PART THEREOF				
8.3.1	Dwelling-houses and flats.	1.20	1.27	1.35	1.43
8.3.2	Charitable institutions.	1.20	1.27	1.35	1.43
8.3.3	Churches and church halls.	1.20	1.27	1.35	1.43
8.3.4	Home for the Aged.	1.00	1.06	1.12	1.19
8.3.5	Sport clubs.	1.20	1.27	1.35	1.43
8.3.6	Every premise in Ipelegang, Amalia and Molatswaneng which is to the opinion of the Head Electro Technical Services illuminated by a High mast light or streetlight	9.86	10.45	11.08	11.75
8.4	BUSINESS TARIFF, PER MONTH OR PART THEREOF	2012/2013	2013/14	2014/15	2015/16
8.4.1	All consumers whose maximum demand does not exceed 50 Kva for 15 minutes continuously, per month or not mentioned in any other tariff				
8.4.2	Fixed charge	74.00	78.44	83.15	88.38
8.4.3	Per kwh-unit	1.20	1.27	1.35	1.43
8.5	BULK TARIFF, PER MONTH OF PART THEREOF				
8.5.1	All consumers whose maximum demand exceeds 50 Kva for 15 minutes continuously, per month :				
8.5.2	Fixed charge	389.00	412.34	437.08	464.62
8.5.3	Per kwh-unit	0.60	0.64	0.68	0.72
8.5.4	For the maximum demand metered during the month, with a monthly minimum of 50 Kva, per Kva :	163.00	172.76	183.15	194.69
8.6	SENTECH				
8.6.1	Fixed charge	380.00	402.80	426.97	453.87
8.6.2	Per kwh-unit	0.50	0.53	0.56	0.60
8.6.3	For the maximum demand metered during the month, with a monthly minimum of 50 Kva, per Kva :	155.00	164.30	174.16	185.13
8.7	TEMPORARY CONSUMERS, PER MONTH OR PART THEREOF				
8.7.1	Amusements parks, building sites and other temporary consumers				
8.7.2	Fixed charge	78.17	80.74	85.68	90.88
8.7.3	Per kwh-unit	1.20	1.27	1.35	1.43
8.8	MUNICIPAL CONSUMPTION OF ELECTRICITY				
8.8.1	At net cost of the preceding financial year.				
9	CHARGE FOR LABOUR FOR CONNECTIONS, WIRING AND REPAIRS TO ELECTRICAL EQUIPMENT				
9.1	Weekdays, during normal working hours, per hour or part thereof : As determined in subitem (3).				
9.2	After normal hours, Sundays and public holidays : The charges prescribed in subitem (8.1), plus 50% of the total amount.				
9.3	Charges per labour for work done by the Council :				
9.4	Per artisan, per hour or part thereof :	211.00	223.68	237.08	252.02
9.5	Per labourer, per hour or part thereof :	67.00	71.02	75.25	80.02
10	CONNECTIONS				
10.1	The actual costs of all material used and labour as prescribed in item 10, plus a surcharge of 25%.				

- 10.2 Where any premises is connected to the supply main for the first time or an existing overhead connection is replaced, such connection or replacement shall, notwithstanding anything to the contrary in these by-laws contained, be effected by means of underground cable only.

	2012/2013	2013/14	2014/15	2015/16
10.3 RECONNECTIONS				
10.4 Reconnection of supply disconnected at consumers request	37.00	39.22	41.57	44.19
10.5 Connection of supply at request of new consumer	37.00	39.22	41.57	44.19
10.6 Reconnection of supply cut off for breach of Councils Electricity By-laws :	5 000.00	5 300.00	5618.00	5 971.93
10.7 Electricity connection and disconnections				-
11 TESTING OF METERS				
11.1 Single-phase meter	79.00	83.74	88.76	94.36
11.2 Three-phase meter	158.00	167.48	177.52	188.71
11.3 Should the consumer require an additional test by any other institution, the consumer shall pay all costs, plus a surcharge of 20% on such amount.				
11.4 SPECIAL READING OF METERS				
11.5 Any special reading of a meter :	37.00	39.22	41.57	44.19
12 DEPOSITS				
12.1 Minimum deposit payable in terms of section 6(1)(a) of the Councils Electricity By-laws				
12.2 Consumers mentioned in item 2.	558.00	588.30	623.60	662.88
12.3 Consumers mentioned in item 4, 5 and 6.	1 110.00	1 176.60	1247.20	1 325.77
13.1 ACCOUNTS				
13.2 Accounts for electricity supplied and services rendered by the Council shall be payable on or before the 7th day of the month following the month dispatching.				
13.3 In default of payment the supply shall be disconnected without any further notice."				
14 CHARGING OF INTEREST				
14.1 In terms of Section 50(A) of the Ordinance on Local Government, 1939 (no17 of1939) interest will be levied on all monies				

15 DETERMINATION OF CHARGES FOR THE APPROVAL OF BUILDING PLANS [5/2]

[8/4]	2012/2013	2013/14	2014/15	2015/16
15.1 The charges payable in respect of every building plan submitted for consideration shall be as follows :				
15.2 The minimum charge payable in respect of a building plan shall be	141.00	149.46	157.53	165.09
15.3 The charges payable for any building plan shall be calculated according to the following scale: Per m2 or part thereof of the area of the building at the level of each floor:				
15.3.1 For the first 1.00 m2 of the area :	1.30	1.38	1.45	1.52
15.3.2 Greater than 1.00 m2 of the area :	7.00	7.42	7.82	8.20
15.3.3 Commercial and Offices per m2	12.00	12.72	13.41	14.05
15.3.4 Industrial and Retail Properties per m2	14.00	14.84	15.64	16.39
15.3.5 For the purpose of this item, area means the overall superficial area of any new building at each floor level within the same curtilage and includes the area of verandas and balconies over public streets and basement floors. Mezzanine floors and galleries shall be measured as separate storeys.				
15.4 In additions to the charges payable in terms of item 1, a charge of 5c per m2 of area as defined in item 1 shall be payable for any new building in which structural steelwork or reinforced concrete or structural timber is used for the main framework or as main structural components of the building				
15.5 Charges for plans for new additions to existing buildings shall be calculated as set out in item 1 with a minimum charge of :	141.00	149.46	157.53	165.09
15.6 Charges for alterations to existing buildings shall be calculated on the estimated value of the work to be performed at the rate of R2.00 for every R230.00 part thereof with a minimum charge of :	141.00	149.46	157.53	165.09
15.7 Charges for plans of buildings of a special character such as factory chimneys, spires and similar erections shall be calculated on the estimated value thereof at the rate of R2.00 for every R230.00 or part thereof with a minimum charge of :	141.00	149.46	157.53	165.09
15.8 Charges (per month) for extension of stand (Residential)	250.00	265.00	279.31	292.72
15.9 Charges (per month) for extension of stand (Business)	500.00	530.00	558.62	585.43

16 DETERMINATION OF CHARGES : FUEL PUMPS, WATER AND AIR APPARATUSES 2012/2013 2013/14 2014/15 2015/16

16.1	TARIFF OF CHARGES				
16.2	For each fuel pump on the side-walk, per year or part thereof	220.00	233.20	245.79	257.59
16.3	For each water POINT on the side-walk, per year or part thereof	38.00	40.28	42.40	44.49

15.4	For each air apparatus on the side-walk, per year or part thereof	38.00	40.28	42.46	44.49
15.5	For each fence that infringe on the sidewalk, per year or part thereof	151.00	160.06	168.70	176.80

17 REFUSE REMOVALS [10/16]

2012/2013 2013/14 2014/15 2015/16

17.1 TARIFF OF CHARGES FOR REFUSE SERVICES

17.2 Removal of Domestic Ash and Dry Refuse, per bin, per month or part thereof, in Schweizer - Reneke

17.2.1	Once per week:	55.00	56.30	61.45	64.40
17.2.2	Twice per week:	111.00	117.66	124.01	129.97
17.2.3	Three times per week:	165.00	174.90	184.34	193.19
17.2.4	Removal without plastic bags, per 85 litre container per removal, in Schweizer - Reneke	76.00	80.56	84.91	88.99
17.2.5	Removal of Business Ash and Dry Refuse, per bin, per month or part thereof				
17.2.6	Once per week:	77.00	81.62	86.03	90.16
17.2.7	Twice per week:	154.00	163.24	172.05	180.31

17.30 Removal of Domestic Ash and Dry Refuse, per bin, per month or part thereof, in Ipelegeng

	2012/2013	2013/14	2014/15	2015/16	
17.3.1	Every premises where refuse is removed,except those mentioned in item 12.4.2 to 12.4.7				
	45.00	47.70	50.28	52.89	
17.3.2	Ipelegeng Secondary and Kolong school	528.00	559.68	589.90	618.22
17.3.3	Mamusa and Tshwaraganelo school	349.00	369.94	389.92	406.63
17.3.4	Ipelegeng Beirhall	171.00	181.26	191.05	200.22
17.3.5	Taverns & Businesses	78.00	82.68	87.14	91.33
17.3.6	Hostels	106.00	112.36	118.43	124.11
17.3.7	SAPS	106.00	112.36	118.43	124.11
17.3.8	For the removal of any carcass, per hour or part thereof				-
17.3.9	Per Artisan, per hour or part thereof	121.00	126.26	135.19	141.67
17.3.10	Per labourer, per hour or part thereof	56.00	61.48	64.80	67.91
17.3.11	Removal of Ash and Dry Refuse, per bin, per month or part thereof, in Amalia, Migdol en Gaudina	29.44	31.21	32.89	34.47

18 CHARGING OF INTEREST

18.1 interest will be levied on all monies outstanding longer than 30 days at a rate of 15% per annum.

19 DETERMINATION OF CHARGES : CEMETERY

2012/2013 2013/14 2014/15 2015/16

19.1 CEMETERY TARIFFS

A CHARGES FOR SCHWEIZER-RENEKE AND ROSHUNVILLE

19.1.1 INTERMENTS (Opening and closing of grave)

19.1.2	Adult, for a single interment	905.00	959.30	1011.10	1 059.64
19.1.3	Child, for a single interment	453.00	480.16	506.11	530.40
19.1.4	Still-born child and mother may be buried in one grave.	905.00	959.30	1011.10	1 059.64

19.2 RESERVATION OF GRAVE PLOTS (Excluding costs in 1 & 3)

19.2.1	Adult, for a single grave	453.00	480.16	506.11	530.40
19.2.2	Child, for a single grave	453.00	480.16	506.11	530.40

19.3 OPENING AND CLOSING (Excluding costs in 1 & 2)

19.3.1	Reserved Grave Plots :	453.00	480.16	506.11	530.40
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B CHARGES FOR CHARON

19.4 INTERMENTS (Opening and closing of grave)

19.4.1	Adult, for a single interment	430.00	455.80	480.41	503.47
19.4.2	Child, for a single interment	256.00	271.36	286.01	299.74
19.4.3	Still-born child and mother may be buried in one grave.	431.00	456.86	481.53	504.64

19.5 RESERVATION OF GRAVE PLOTS

19.5.1	Adult, for a single grave	452.00	479.12	504.99	529.23
19.5.2	Child, for a single grave	452.00	479.12	504.99	529.23

19.6 OPENING AND CLOSING OF

19.6.1	Reserved Grave Plots :	452.00	479.12	504.99	529.23
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C CHARGES FOR IPELEGENG

20 INTERMENTS (Opening and closing of grave)

20.1	Adult, for a single interment	431.00	456.86	481.53	504.64
20.2	Child, for a single interment	256.00	271.36	286.01	299.74
20.3	Still-born child and mother may be buried in one grave.	431.00	456.86	481.53	504.64

21	RESERVATION OF GRAVE PLOTS				
21.1	Adult, for a single grave	452.00	479.12	504.99	529.23
21.2	Child, for a single grave	452.00	479.12	504.99	529.23
22	OPENING AND CLOSING OF				
22.1	Reserved Grave Plots :	452.00	479.12	504.99	529.23
D	CHARGES FOR AMALIA, MIGDOL, GLAUDINA EN MOLATSWANENG				
23	INTERMENTS (Opening and closing of grave)				
23.1	Adult, for a single interment	226.00	239.56	252.50	264.62
23.2	Child, for a single interment	189.00	200.34	211.16	221.29
23.3	Still-born child and mother may be buried in one grave.	226.00	239.56	252.50	264.62
24	RESERVATION OF GRAVE PLOTS	2012/2013	2013/14	2014/15	2015/16
24.1	Adult, for a single grave	452.00	479.12	504.99	529.23
24.2	Child, for a single grave	452.00	479.12	504.99	529.23
25	OPENING AND CLOSING OF				
25.1	Reserved Grave Plots :	452.00	479.12	504.99	529.23
E	SUNDRY CHARGES				
26	OTHER CHARGES				
26.1	Opening and closing of grave for the removal of body to another grave	1 123.00	1 190.38	1 254.66	1 314.86
26.2	Transfer of reserved grave	121.00	128.26	135.19	141.67
26.2.1	Variations required in the standard dimensions of graves				
26.2.2	For each additional length of 150 mm and width of 150 mm	121.00	128.26	135.19	141.67
26.2.3	For each additional depth of 300 mm	226.00	239.56	252.50	264.62
26.2.4	For each interment which takes place on a Saturday, Sunday or Public Holidays				
26.2.5	Adult, for a single interment	1 131.00	1 198.86	1 263.60	1 324.25
26.2.6	Child, for a single interment	678.00	718.68	757.49	793.85
26.2.7	Still-born child and mother may be buried in one grave.	1 131.00	1 198.86	1 263.60	1 324.25
27	ACQUITTAL OF PUBLISHED CHARGES				
27.1	The Council can by means of the Municipal Manager acquit or set a lower fee than the published charges or supply a grave plot for needy cases.				
F	RENTAL OF MUNICIPAL HOUSES				
27.2	One bedroom house	800.00	848.00	893.79	936.69
	Two bedroom house	1 200.00	1 272.00	1 340.69	1 405.04

28	LEASE OF MACHINERY AND THE SALE OF SAND, SOIL AND GRAVEL	2012/2013	2013/14	2014/15	2015/16
28.1	Lease of Machinery per hour or part thereof VAT Included				
28.1.1	Grader	452.00	479.12	504.99	529.23
28.1.2	Roller	407.00	431.42	454.72	476.54
28.1.3	Tractor	301.00	319.06	336.20	352.43
28.1.4	Mower and Tractor	340.00	360.40	379.80	398.09
28.1.5	Front end Loader	452.00	479.12	504.99	529.23
28.2	Sale of Sand, Soil and Gravel				
28.2.1	Red soil	256.00	271.36	286.01	299.74
28.2.2	Sand	385.00	408.10	430.14	450.78
28.2.3	Gravel	452.00	479.12	504.99	529.23
28.2.4	Tank services inside town area per load	136.00	144.16	151.94	159.24
28.2.5	Tank service outside town area per load			0.00	
28.2.6	Per load	136.00	144.16	151.94	159.24
28.2.7	Per kilometre	9.00	9.54	10.06	10.54
28.2.8	These machinery and equipment will only be available if Council's activities allows it.				

29	TOWN HALL AND COMMUNITY HALLS	2012/2013	2013/14	2014/15	2015/16
29.1	Monies payable for the rent of Schweizer - Reneke Town Hall, Library Hall and C	2012/2013	2013/14	2014/15	2015/16
29.1.1	Examinations	60.00	63.60	67.03	70.25
29.1.2	Lectures and workshops	173.00	183.38	193.28	202.56
29.1.3	Fashion Parades	173.00	183.38	193.28	202.56
29.1.4	Art and Antiques	173.00	183.38	193.28	202.56
29.1.5	Flea Market	256.00	271.36	286.01	299.74
29.1.6	Exhibition / Trade Items	256.00	271.36	286.01	299.74
29.1.7	Demonstrations and Shows	256.00	271.36	286.01	299.74
29.1.8	Parties	256.00	271.36	286.01	299.74
29.1.9	Promotions	256.00	271.36	286.01	299.74
29.1.10	Bazaar	422.00	447.32	471.48	494.11
29.1.11	Dance's	422.00	447.32	471.48	494.11
29.1.12	Competitions	422.00	447.32	471.48	494.11
29.1.13	Performances	422.00	447.32	471.48	494.11

29.1.14	Receptions	422.00	447.32	471.48	494.11
29.1.15	Political meetings	422.00	447.32	471.48	494.11
29.1.16	A repayable deposit is payable in respect of each event mentioned in item 17.3.1 to 17.3.6, to the amount of :	137.00	145.22	153.06	160.41
29.1.17	A repayable deposit is payable in respect of each event mentioned in item 17.3.7 to 17.3.15, to the amount of :	622.00	871.32	918.37	962.45
		-	-	0.00	-
29.1.18	A non-repayable caretaker fee is payable in respect of each event mentioned in item 17.3, to the amount of :	60.00	63.60	67.03	70.25

30 FREE BASIC SERVICES

		2012/2013	2013/14	2014/15	2015/16
30.1.	Consumers that qualify for indigent subsidy receive 6kl water free per month as well as 50 units of electricity free per month, and subsidy per month to the amount of :	241.00	255.46	269.25	282.18
30.2	That the arrears of the consumers who qualify for indigent subsidy be written off				
30.3.	The above mentioned be implemented as changes to the indigent policy.				

30 A BUSINESS LICENCE TARIFFS AND FINES

		2012/2013	2013/14	2014/15	2015/16
30.A.1	Trading Licences	0	0	172.00	180.28
30.A.2	Trading without a Licence	0	0	1500.00	1572
30.A.3	Trading or hawking in meals without a licence	0	0	500.00	524
30.A.4	Trading contrary to to terms and conditions	0	0	1000.00	1048

31 RELIEF ON TARIFFS

- That in terms of section 79(16) (1) of the Ordinance on Local Government, 1939 a tariff relief of 15% i.r.o. all Municipal Services be given to the following institutes, Organization and clubs From 1 July 2015.
- 31.1 The Commission for the service of Mercy i.r.o. the Old age homes (Silverjare, i.r.o. the part of the home situated on the former portion 4 of erf 293, Schweizer-Reneke.)
- 31.2 The Schweizer-Reneke Centre for the age i.r.o. erven 42 and 43 Schweizer-Reneke and all registered Old Age Homes.
- 31.3 All Secondary Schools in Mamusa.
- 31.3.1 All Primary Schools in Mamusa.
- 31.3.2 All the registered crèches.
- 31.3.3 The Telecentre in Ipelegeng.
- 31.3.4 That the relief i.r.o. in 19.1.3 and 19.1.4 be approved on condition that the institutions confirms in writing that their respective facilities is accessible for School going children of all communities.

32 PUBLICATION OF THE INCREASE IN TARIFFS, PARTICULARS OF THE BUDGET AND PUBLICATION OF THE TARIFFS

- 32.1 That a notice of the increase on determination in terms of the provisions of the Municipal Finance Management Act, Act 56 of 2003, and The Municipal Systems Act, Act 32 of 2000 be published in the Stellalander and advertised on the Notice boards of the Council.
- 32.2 That the budget will be open for inspection at the offices of the Municipal Manager and Finance Manager and that the general purport of the budget be published in newspapers by means of an article and also in a newsletter to all residents.
- 32.3 Amalia Old Age Home Erven 14 Portion 8 Amalia.

33 PUBLICATION OF THE INCREASE IN TARIFFS, PARTICULARS OF THE BUDGET AND PUBLICATION OF THE TARIFFS

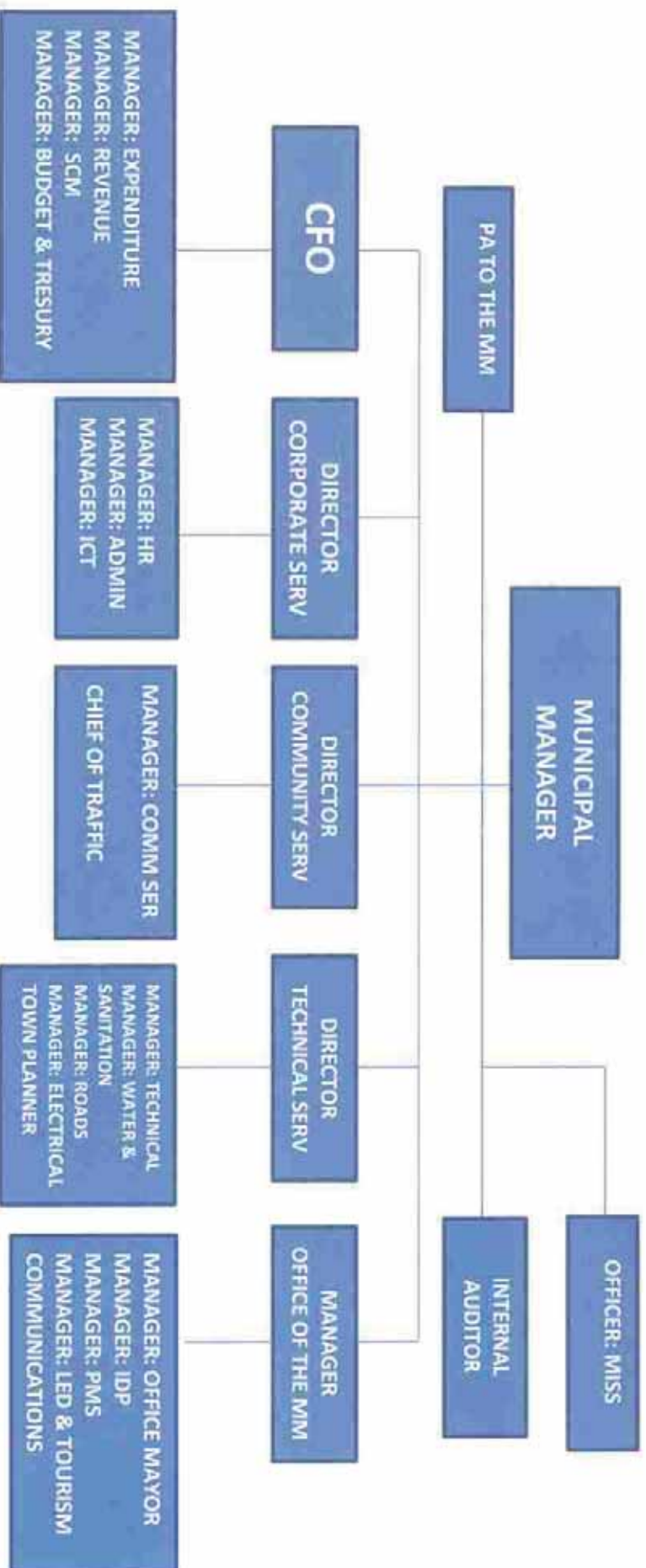
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- 33.2 That the budget will be open for inspection at the offices of the Municipal Manager and Finance Manager and that the general purport of the budget be published in newspapers by means of an article and also in a newsletter to all residents.
- 33.3 Amalia Old Age Home Erven 14 Portion 8 Amalia.
- 33.4 That in terms of section 5(1)(d) of the Local Authorities Rating Ordinance, 1977.

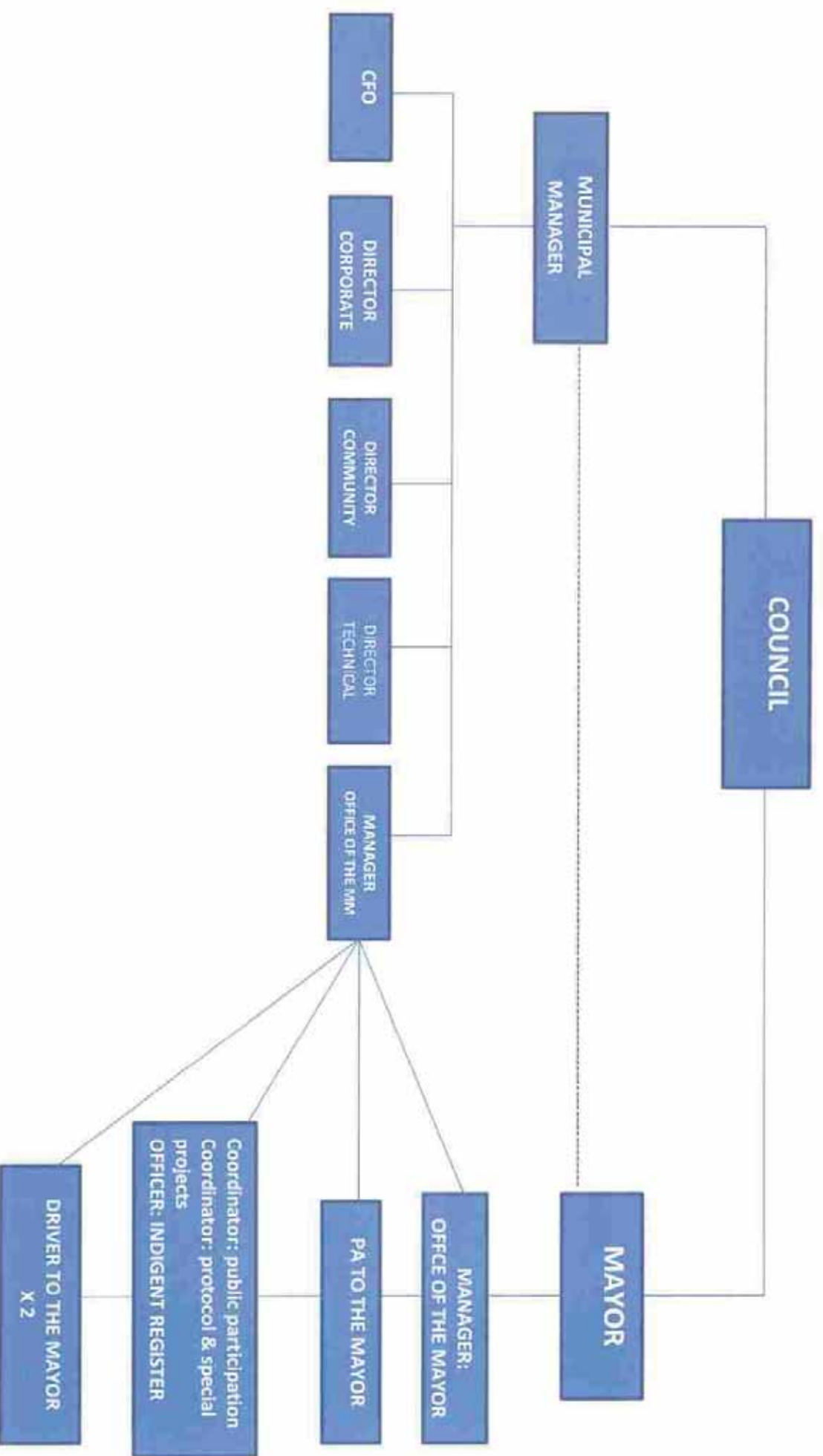
34 ACTIVITY BASED COSTING CENTER/ DESCRIPTION TARIFF : SPORT STADIUMS

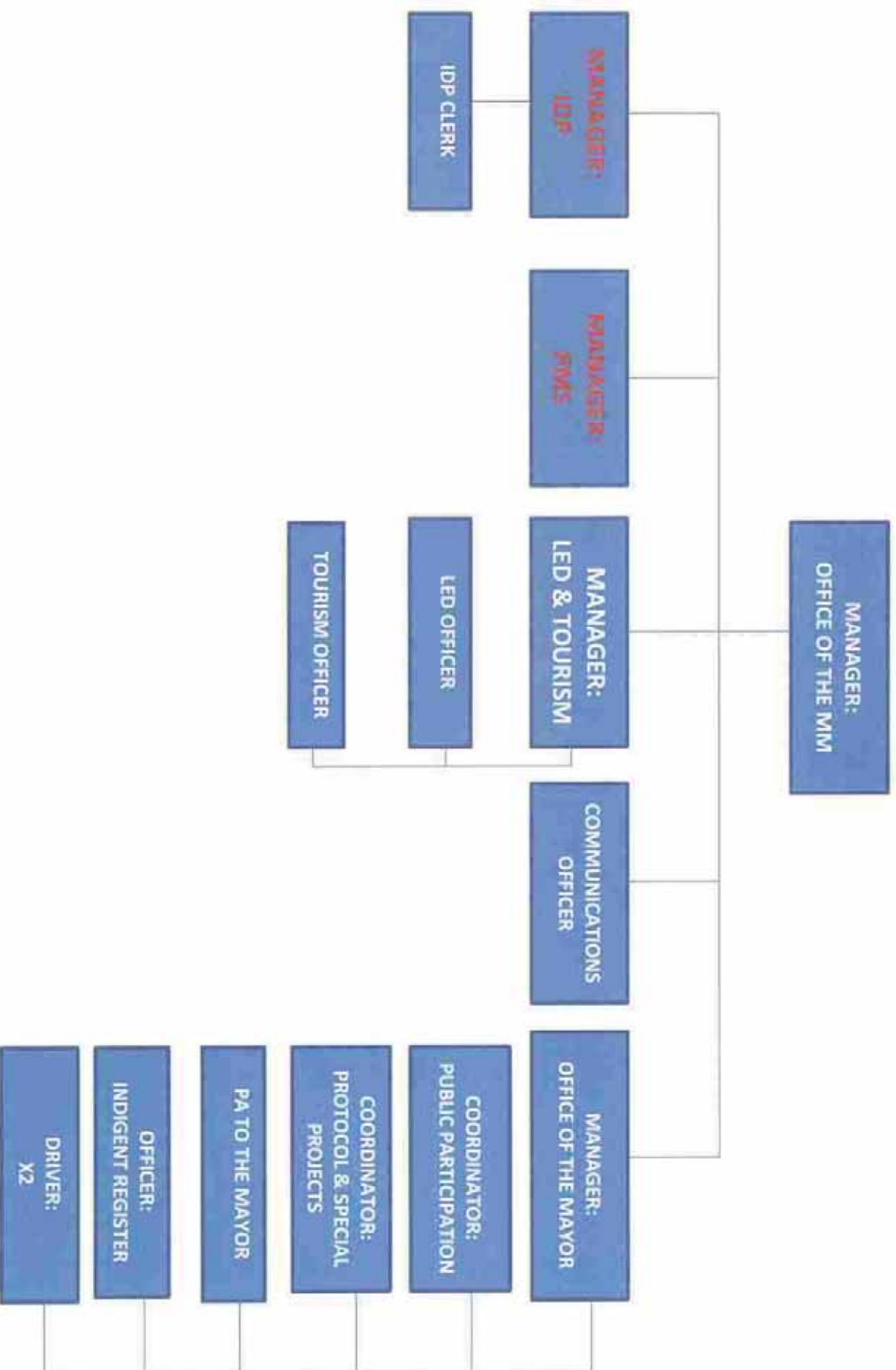
Tariffs for sport union where club is affiliated		2012/2013	2013/14	2014/15	2015/16
34.1.1	Refundable deposit : where admission is charge	0	0	984.00	1031.23
34.1.2	Rugby, soccer and hockey per day (competition)	0	0	132.00	138.34
	Rugby, soccer and hockey per week (training form Monday to Friday maximum three training sessions)	0	0	63.00	66.02
34.1.4	Tennis per day (competitions)	0	0	93.00	97.46
34.1.5	Tennis per person practice session	0	0	11.40	11.95
34.1.6	Athletics per independent gathering	0	0	114.00	119.47
34.1.7	Scholl per occasion (no admission Charged / collected)	0	0	56.00	58.69
34.2	Tariffs for non-affiliated clubs/organization				
34.2.1	Refundable deposit : where admission is charged	0	0	984.00	1031.23
34.2.2	Soccer and hockey per day	0	0	155.00	162.44

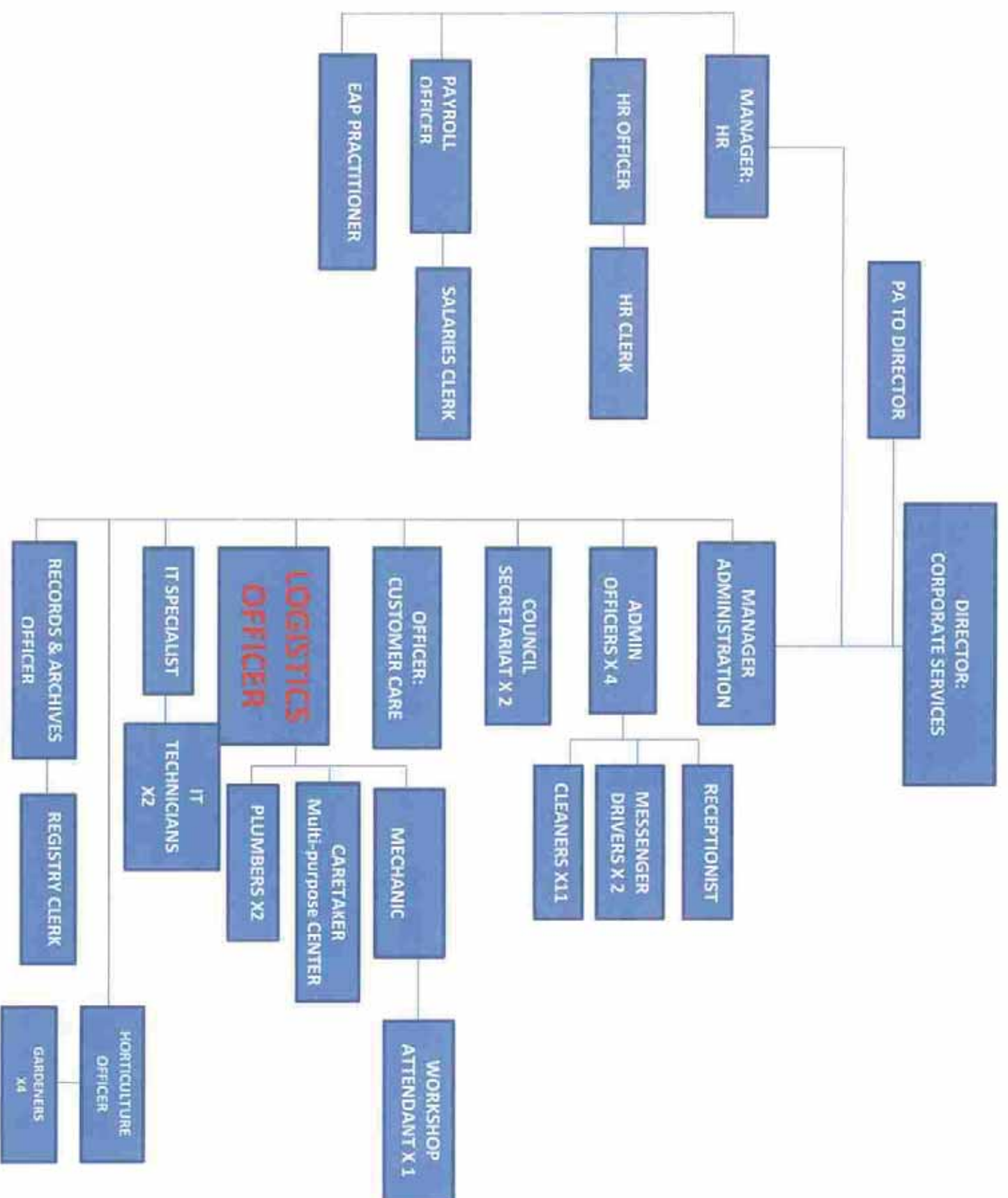
34.2.3	Chicket per day (Competition)	0	0	155.00	162.44
34.2.4	Tennis per day (competitions)	0	0	155.00	162.44
34.2.5	Tennis per person practice session	0	0	21.00	22.01
34.2.6	Tennis refundable deposit	0	0	146.00	153.01
34.2.7	Athletics per independent gathering	0	0	185.00	193.88
34.2.8	Netball per day	0	0	122.00	127.86
34.2.9	Netball refundable deposit	0	0	146.00	153.01
34.2.10	Open air concert /non sporting activity per event (repetitions included)	0	0	1409.00	1476.63
34.3	Schools, church organization, organised games and cultural organization where no admission fee is charged				
34.3.1	occasion (deposit regarding practices will be transferred to the next practice if nothing was damage during training Per occasion (with the intention that the tariffs and hiring of the stadium will only be applicable to clubs where affiliation was refused or clubs/ organizations outside ipelegung	0	0	309.00	323.832
34.3.2	School per training occasion	0	0	104.90	109.9352
34.3.3	Rental for practice by schools are bound by the following conditions: (a) that the hiring is only permitted for the tariff after joint annual programme, which can prevent duplication by the different schools, is provide in conjunction with the Municipal Manager (b) That the teacher take full responsibility for damage that happen during practices. (c) that hiring to school will be limited to practice sessions during normal office hours 07:30 to 16:00 seeing that the stadium is given mainly to adult clubs after hours	0	0	49.30	51.6664
34.3.4		0	0	253.00	265.144
34.4	Gymnasium				
34.4.1	Refundable deposit	0	0	230.00	241.04
34.4.2	For other purpose than sport related per day	0	0	155.00	162.44
34.4.3	Rental for training purpose per day	0	0	11.90	12.4712
34.4.4	Friday to Sunday per day	0	0	68.20	71.4736
34.4.5	Sport related per day	0	0	68.20	71.4736
34.5	Multipurpose				
34.5.1	Refundable for wedding and parties	0	0	500.00	524
34.5.2	Refundable for political meeting	0	0	1000.00	1048
34.5.3	Refundable bashes or indoor festival	0	0	500.00	524
34.5.4	Monday to Friday when admin is charged	0	0	0.00	250
34.5.5	Monday to Friday when admin is not charged	0	0	0.00	200
34.6	Wenzeldam Tariffs and Fees				
34.6.1	Day Visitors (Picnic Area) Adults	0	0	20.00	20
	Children under 12	0	0	10.00	10
34.6.2	Camping caravan and tent(Electrified stand per day max 5 people for max of 2 days Non-electrified stand per day max 5 people for max 2 days	0	0	150.00	157.2
34.6.3	Fishing and angling	0	0	120.00	125.76
34.6.4	Canoing and boating (Private) Per Boat per 45 minutes	0	0	35.00	36
34.6.5	Car wash services : Sedan Bakkie Di/Cab and taxi	0	0	50.00	50
34.6.6	Private Party	0	0	70.00	70
34.6.7	Memorial Park Visits : Adults Children under 12	0	0	2000.00	2096
				40.00	40
				20.00	20

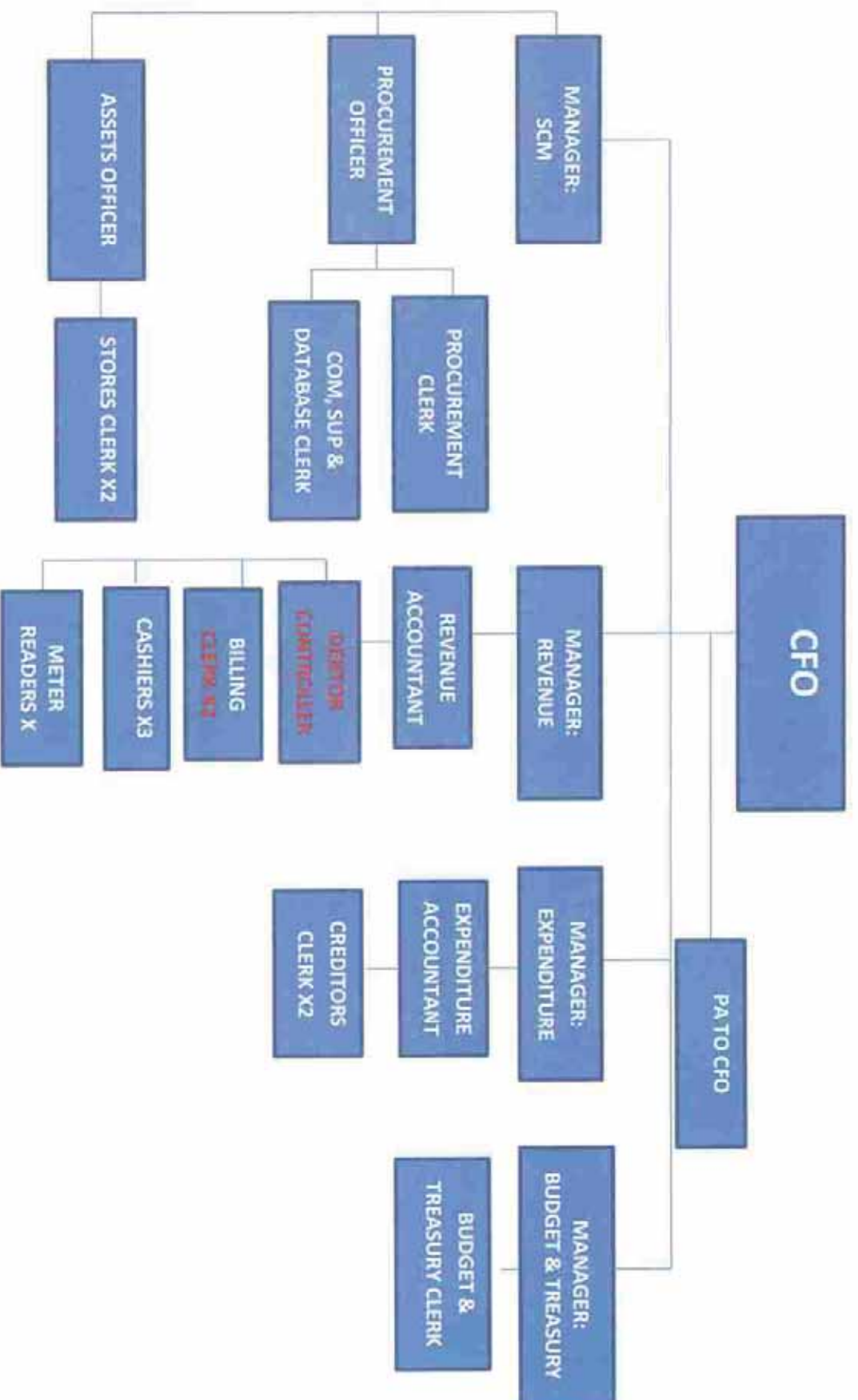
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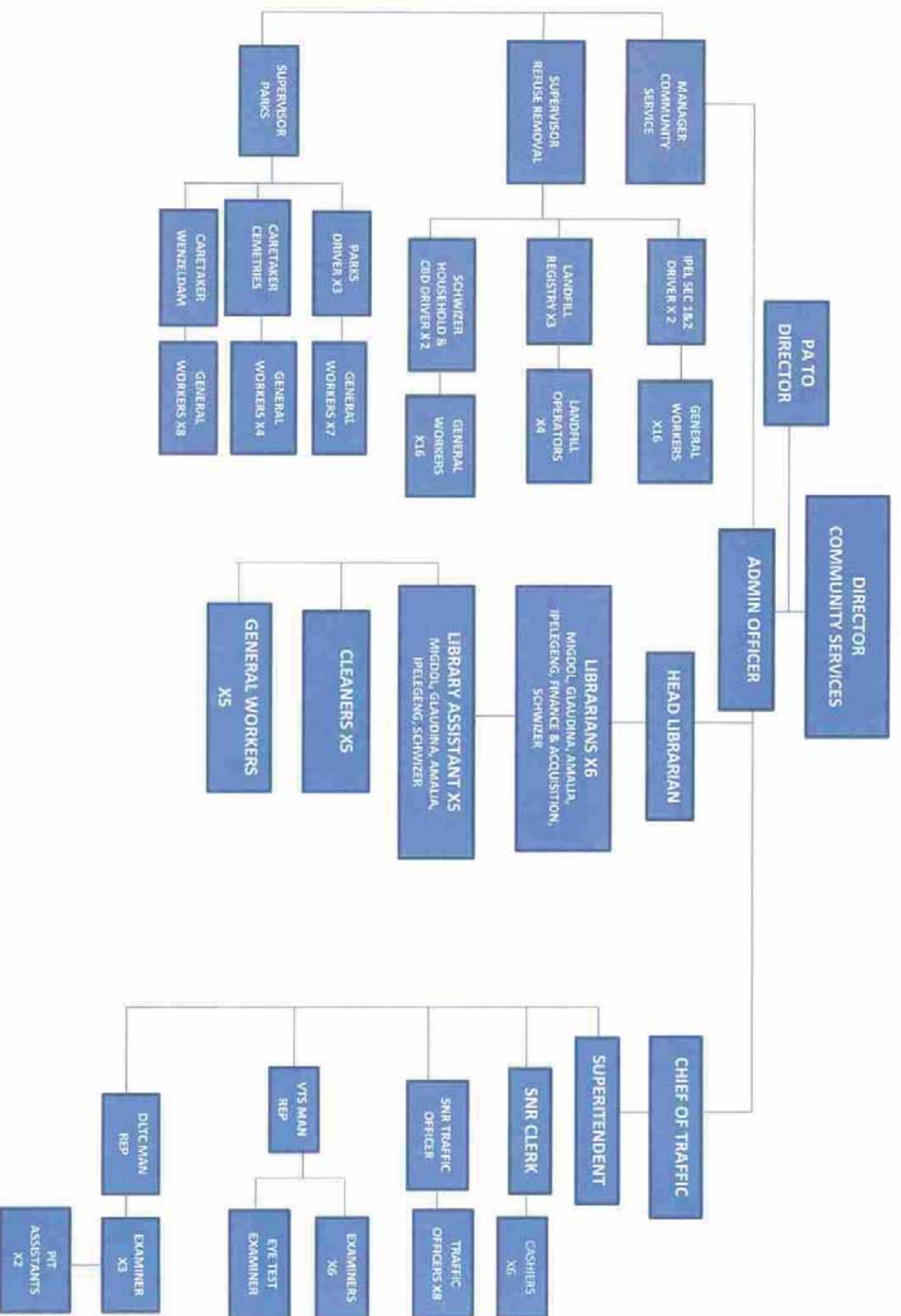


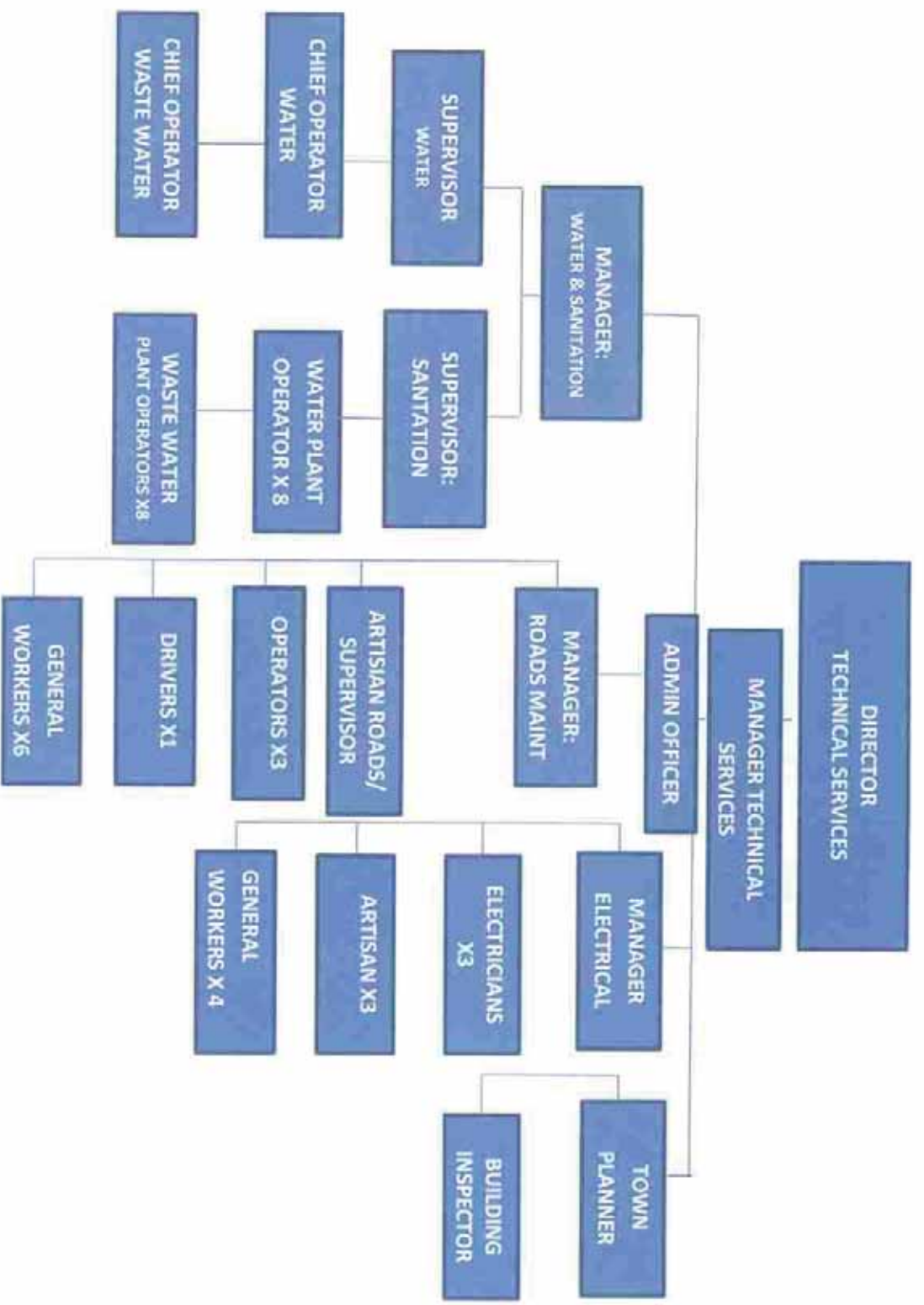












Circulars



Municipal Budget Circular for the 2014/15 MTREF

This circular provides further guidance to municipalities and municipal entities for the preparation of their 2014/15 Budgets and Medium Term Revenue and Expenditure Framework (MTREF). It must be read together with all previous MFMA Budget Circulars, and specifically MFMA Circular No. 70 – Municipal Budget Circular for the 2014/15 MTREF.

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1 Key focus areas for the 2014/15 budget process

The 2014 Budget Review notes that while twenty years of democracy have brought enduring achievements for South Africa, there is no room for complacency. To overcome apartheid's spatial legacy, the provision of housing and social infrastructure needs to be improved, and planning frameworks across government strengthened. The budget policy framework for the next three years is designed to manage risk in a constrained fiscal environment, while building a foundation for economic growth which is supported by the implementation of the National Development Plan (NDP). Although South Africa's economy has expanded over the past years, the rate of growth has steadily declined, from 2.5 per cent of GDP in 2012 to 1.8 per cent in 2013; it is however projected to increase to 2.7 per cent in 2014, and gradually increase to 3.5 per cent by 2016. This trend reflects a confluence of unfavourable global and domestic circumstances which impact on all spheres of government. Aware of these risks, government is maintaining its expenditure ceiling and no additional funds have been added to the total expenditure announced in last year's Budget. Inflation and a nominal spending ceiling will put real budgets under pressure over the medium term, requiring all spheres of government to work more efficiently.

Measures to support faster growth include accelerated public infrastructure development, new spatial plans for cities, improved public transport, upgrading of informal settlements, the implementation of steps to professionalise the public service, overhaul procurement and supply chain management, and broadening and strengthening of industrial development. The medium-term budget framework shows how government has adapted its plans in a challenging economic and fiscal environment. Importantly, government continues to fund core economic and social priorities.

The NDP has been implemented to create a framework to accelerate economic growth, eliminate poverty and reduce inequality. The budget policy framework for the next three years reflects greater alignment with the plan, as spending programmes begin to address economic constraints and the need for greater state efficiency. The NDP identifies a number of microeconomic reforms needed to boost economic growth. These include reducing the cost of living for poor households and the costs of doing business, support for small, medium and micro enterprises (SMMEs), entrepreneurs and business start-ups, a greener and more sustainable economy, support for local production and employment through government procurement and broadening and strengthening industrial development.

Municipalities will have to revise their spending plans and reprioritise funds to ensure key objectives are achieved and well-performing programmes are supported. Expenditure plans need to reflect both the medium-term investment plans and long-term goals identified in the NDP. Over the next three years, government as a whole will have to learn to do more with less. The efficiencies that are achieved will protect public finances and enable the country to accelerate development when economic conditions improve. Local government must ensure that efficiency gains, eradication of non-priority spending (cost containment measures) and the reprioritisation of expenditure relating to core infrastructure continue to inform the planning framework of all municipalities. Consequently, municipal revenues and cash flows are expected to remain under pressure in 2014/15 and ***municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts.***

In addition, municipalities should carefully consider affordability of tariff increases, especially as it relates to domestic consumers while considering the level of services versus the associated cost. Municipalities should also pay particular attention to managing revenue effectively and carefully evaluate all spending decisions.

2 Division of Revenue Bill 2014

2.1 Additional allocations to local government 2014

The 2014 Budget Review and the 2014 Division of Revenue Bill indicate that over the 2014 MTEF, R296 billion will be transferred directly to local government and a further R27.4 billion has been allocated to indirect grants over the next three years. Direct transfers to local government in 2014/15 account for 8.9 per cent of national government's non-interest allocations and when indirect transfers are included this amount rises to 9.6 per cent. An amount of R4.7 billion is added to the local government equitable share to meet the rising costs of providing municipal services and to help rural municipalities, and R1.9 billion is added to direct conditional grants, which include the municipal infrastructure, public transport network operations and integrated city development grants. A further R2 billion is added to indirect transfers, through whom national departments and public entities provide infrastructure and services on behalf of municipalities.

Local government allocations receive additional funds to address among others:

- Compensate and support municipalities with lower revenue-raising potential such as rural, local and district municipalities;
- Compensate for the rising costs of providing free basic water and electricity to poor households;
- Accelerate provision of access to clean water through bulk and reticulation projects;
- Accelerate provision of access to electricity and improving the sustainability of access through the refurbishment of key infrastructure;
- Expand the collection and use of data on the condition of municipal roads;
- Increasing the number of interns with infrastructure-related skills working in municipalities; and
- Promote more spatially integrated and efficient cities.

This means the baseline allocations to local government for the 2014/15 are R44.5 billion to the local government equitable share and R36.1 billion for conditional grants, capacity building (such as the municipal systems improvement grant and infrastructure skills development grant) and other grants (such as water services operating subsidy and energy efficiency and demand-side management grant). By 2016/17 these allocations are envisaged to have increased to R52.8 billion and R41 billion respectively.

This document is available on National Treasury's website at:

<http://www.treasury.gov.za/documents/national%20budget/2014>

In addition, National Treasury will send out 'allocation letters' informing each municipality of its equitable share, national conditional grants and provincial transfers (as reflected in the relevant provincial budget and gazette).

Municipalities must ensure that their tabled budgets reflect the equitable share and conditional grant allocations set out in the 2014 Division of Revenue Bill.

2.2 Changes to the 2014 Division of Revenue Bill (DoRB)

Providing greater certainty in relation to the Public Transport Infrastructure Grant

Clause 8(34) of the DoRB also requires consultation before funds for Public Transport Infrastructure projects are altered downwards by the National Treasury. This will provide certainty and protect against reductions in future budgets enabling municipalities to secure loan financing and better project management implementation.

Enhancing transparency and accountability in the management of grant funds

Clause 12(3) of the DoRB deals with the responsibilities of receiving officers of conditional grants which includes a requirement that if a grant transfer is withheld or stopped, the province or municipality must provide reasons why a grant transfer was stopped or withheld in its monthly and quarterly expenditure reporting.

Promoting more integrated cities

South African cities have grown tremendously since the end of apartheid and are considered engines of economic growth. However, in many ways their spatial development patterns continue to perpetuate the inequalities of apartheid; poor households are located on the peripheries of our cities and businesses are far from the people who work there. The City Support Programme (CSP) is working with metropolitan municipalities to ensure that their long-term development patterns and spatial form becomes both more equitable and more efficient; over time this strategy should support faster economic growth and a reduction in inequality. In support of these objectives, several new provisions have been introduced in the 2014 Division of Revenue Bill such as the introduction of clause 14 which requires ***metropolitan municipalities to draw-up and submit a Built Environment Performance Plan (BEPP)***. The BEPP is a strategic summary of the city's infrastructure programme (including grant and own revenue funded infrastructure) that must demonstrate how the city will use its infrastructure investments to change the way the city develops. Institutionalisation of the BEPP will require metropolitan municipalities to:

- Submit a Council approved BEPP that provides a strategic summary of how the infrastructure programme will be used to develop a more integrated and efficient city in terms of the spatial targeting approach of the Urban Network Strategy and associated development indicators;
- BEPPs must include projects partially or fully funded by all infrastructure grants metros receive (Urban Settlements Development Grant, Integrated National Electrification Programme Grant, Public Transport Infrastructure Grant, Neighbourhood Development Partnership Grant); and
- Transferring national officers are required to consider a city's BEPP when monitoring allocations to metros and determining future allocations. They also cannot make transfers if a BEPP is not submitted (Clause 10(9) of the DoRB).

The BEPP is intended to bridge the gap between the Integrated Development Plan and the Budget of a municipality, giving effect to Spatial Development Frameworks; a critical instrument for investment prioritisation and focus on spatial targeting and integration.

Requiring greater consultation with national transferring officers

Clause 21 explicitly requires consultation with the respective department managing a grant before National Treasury will consider approving the conversion from one type of grant to another in-year (for example converting a direct grant to an indirect grant).

Allowing funds to shift between Public Transport Grants

Clause 21(1)(b) of the DoRB provides for the shifting between capital and operating grants that fund municipal public transport systems in cities through a gazetting process. This provides greater certainty to cities in that in-year shortfalls on one aspect of the grant framework for public transport can be offset by shifting funds from another grant.

Municipal Water Infrastructure Grant

Based on the experience with the first year of the grant, approximately half of the grant totalling R3.3 billion will be a direct grant to municipalities while the remaining half will be changed to an indirect grant through which the Department of Water Affairs will implement projects in municipalities with a poor track-record on implementing projects.

Conversion of allocations

Clause 21 of the DoRB further provides for the conversion of the Municipal Infrastructure Grant (MIG) and the Urban Settlements Development Grant (USDG) from a direct grant to an indirect grant if the conversion will improve service delivery. Municipalities are therefore reminded to prioritise the eradication of the bucket system; failure to adhere to this requirement will result in the National Treasury invoking the relevant clauses of the Division of Revenue Act against Schedule 6 Grants.

Technical amendments

In addition to the various changes to the 2014 Division of Revenue Bill, there have also been technical amendments as follows:

- The objects of the Bill have been redrafted to reflect the language of section 214(1) of the Constitution, which, read with the Intergovernmental Fiscal Relations Act, 1997, requires the introduction of a Division of Revenue Bill annually;
- Changes have been made to the way financial years are referred to so as to minimise any confusion and to clarify when the national/provincial financial year is applicable and when the municipal financial year applies;
- Clauses that facilitate the stopping and reallocation of funds to a different sphere in the case that a function is assigned during the financial year have been redrafted to clarify that the normal rules and procedures for a conditional grant will apply to the transfers to the newly assigned sphere. Municipalities that are assigned the housing function must also confirm or amend the expenditure plans previously submitted by a province to the national transferring officer;
- Clarification has been included that National Treasury must set the date for any conditional grant funds that remain unspent at the end of the financial year to be returned to the National Revenue Fund; this forms part of the annual process in considering roll-overs;
- Clarification has been added that the recovery of any fruitless and wasteful expenditure in terms of the Division of Revenue Act should be done using the procedures in the Public Finance Management Act, 1999, and Municipal Finance Management Act, 2003;
- Clarification has been added that the national transferring officer (accounting officer of a national department) must sign-off the grant allocations and frameworks submitted to National Treasury for the 2015 Division of Revenue Bill and that the accounting officer may delegate the authority to sign-off these allocations; and
- Clarification has been included in clause 29 that if the documents required by that section have already been submitted in terms of the timeframes set out in the Municipal Finance Management Act, the documents do not have to be resubmitted.

3 Headline Inflation Forecasts

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2014/15 budgets and MTREF –

Fiscal year	2012 Actual	2013 Estimate	2014	2015 Forecast	2016
Real GDP growth	2.5	1.8	2.7	3.2	3.5
CPI inflation	5.6	5.7	6.2	5.9	5.5

Source: Budget Review 2014

Note that the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

4 Revising rates, tariffs and other charges

4.1 Operating Revenue

Municipalities are reminded to refer to MFMA Circular No. 70 to ensure they abide to legislative prescriptions as contained in the MFMA and guidance in setting revenue projections. Furthermore, considering the overall economic pressures as explained in the start to this Circular, municipalities need to demonstrate how they have minimised increases in rates, tariffs and other charges through the identification of inefficiencies and the application of cost containment measures while ensuring an appropriate balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality.

National Treasury has observed that municipalities unjustifiably approve property rate and service charge tariff increases far above the 6.0 per cent upper boundary of the inflation target; in some instances municipalities have increased annual tariffs in excess of 100 per cent in a single financial year. For this reason ***municipalities must justify and substantiate in their budget documentation (budget narrative) all increases in excess of the 6.0 per cent upper boundary of the South African Reserve Bank's inflation target.*** If municipalities continue to act in this manner the National Treasury will have no other option but to set upper limits of tariff increases for property rates and service charges to which municipalities will have to conform.

4.2 NERSA's process to approve electricity tariffs

Municipalities should have submitted tariff increase applications from November 2013 aligned to the requirements of section 43 of the MFMA and subsequently NERSA will endeavour to finalise and complete all municipal tariff applications by 15 March 2014. In this regard, municipalities were consistently reminded to submit all outstanding D-forms to NERSA as a matter of urgency as the deadline for submission was 30 October 2013. NERSA will not be in a position to evaluate municipal tariff applications in the absence of complete D-forms. It is important that municipalities and NERSA work together to ensure that the process of approving electricity tariffs does not disrupt the process of compiling municipal budgets or compromise community consultations on the budget.

Considering the above legislative requirements, NERSA approved and communicated the municipal electricity tariff guideline increase on 20 November 2013. NERSA also held numerous provincial workshops and individual engagements with municipalities in assisting with the completion of the Distribution forms (D-forms), which is a crucial part of a tariff review document.

In spite of all the efforts taken by NERSA, there have only been a total of 34 applications received as at 13 February 2014 from municipalities which constitutes only 18 per cent of the licensees. The lack of collaboration from municipalities will therefore inhibit NERSA from achieving the 15 March deadline. In this regard, ***municipalities must urgently submit their tariff application together with the accurately and comprehensively completed D-forms to NERSA.***

NERSA has confirmed that they will assess and approve the submitted tariff applications as promptly as possible. However, the lack of cooperation on the part of municipalities has created a bottleneck in the system and will inevitably result in delays. Municipalities are reminded that the tariff application processes as established and institutionalised by NERSA is not voluntary and municipalities must ensure compliance.

4.3 Eskom bulk tariff increases

Municipalities are advised to structure their 2014/15 electricity tariffs based on the approved **7.39 per cent** NERSA guideline tariff increase and provide for an **8.06 per cent** increase in the cost of bulk purchases for the tabled 2014/15 budgets and MTREF. In this regard municipalities are once again urged to examine the cost structure of their electricity undertakings and apply to NERSA for electricity tariff increases that are cost reflective and ensure continued financial sustainability.

5 Funding choices and management issues

5.1 Remuneration of councillors

Municipalities are advised to budget for the actual costs approved in line with the latest Public Officer Bearers Act issued in December 2013 inclusive with the provision of an increase equal to the estimated CPI inflation over the MTEF.

5.2 Employee related costs

Municipalities must take into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2015. The agreement provides for a wage increase based on the average CPI for the period 1 February 2013 until 31 January 2014, plus 1 per cent for 2014/15 financial year (with effect of 1 July 2014).

The average CPI for the period February 2013 to 31 January 2014 is 5.79 per cent which compares well to the estimate of 5.9 per cent for 2013 as provided for in the 2013 Medium Term Budget Policy Statement. Municipalities are therefore advised to provide for increases related to salaries and wages as follows:

2014/15 Financial Year – 6.79 per cent (5.79 per cent plus 1 per cent)
2015/16 Financial Year – 6.40 per cent (5.40 per cent plus 1 per cent)
2016/17 Financial Year – 6.40 per cent (5.40 per cent plus 1 per cent)

It is recommended that the projected inflation forecast plus one per cent be applied to the 2015/16 and 2016/2017 financial years in the absence of a collective Salary and Wage agreement.

5.3 Cost containment measures

In MFMA Circular No. 70 municipalities were strongly advised to take note of the Cabinet resolution of 23 October 2013 by which all national and provincial departments, constitutional institutions and all public entities are required to implement cost containment measures with effect of January 2014. The cost containment measures must be implemented to eliminate waste, reprioritise spending and ensure savings on six focus areas namely, consultancy fees, no credit cards, travel and related costs, advertising, catering and event costs as well as costs for accommodation. Municipalities were subsequently strongly urged to take note of the cost containment measures as approved by Cabinet and align their budgeting policies to these guidelines to the maximum extent possible.

Although it's acknowledged that local government is autonomous in its strategy formulation (IDP) and setting of budget appropriations, local government remains a sphere of government and must therefore align itself to the maximum extent possible to that of national and provincial government. In this regard in terms of section 62(1) of the MFMA the accounting officer of the municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure:

- That the resources of the municipality are used effectively, efficiently and economically;
- That full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards;
- That the municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control; and of internal audit operating in accordance with any prescribed norms and standards; and
- That unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented.

It's within the spirit of cooperative governance and intergovernmental relations that all accounting officers take note of the cost containment measures and adopt similar measures as part of their municipal budgeting processes. In this regard, previous MFMA Circulars provide guidance as to what is considered as non-priority spending. As part of the annual 2013/14 and 2014/15 audit process the Auditor General will be required to verify if municipalities have adhered to the Cabinet Decision with regard to this matter.

5.4 Achieving value for money and improved outcomes

The 2014 Budget aims to improve the quality of public services by achieving better outcomes within the current fiscal envelope. If resources are wasted or diverted, the potential outcomes are diminished and so is the case for increased resource allocation. In ensuring value for money through improved outcomes there are various initiatives underway, including:

- Several spending reviews are under way, conducted jointly by the National Treasury and the Department of Performance Monitoring and Evaluation. The reviews aim to provide greater understanding of performance and value for money in areas such as housing, education and industrial policy;
- Similar spending reviews have been conducted in provincial government, and suggest a range of efficiency improvements that can enhance value for money; and
- As part of efforts to combat waste, government issued the cost containment instructions in January 2014.

5.5 2014 National Elections

In terms of Government Notice R.145 of 2014, Government Gazette No 37387, the date of the election of the National Assembly and the election of Provincial Legislatures will be held on 7 May 2014.

Municipalities are reminded that the pending elections are for the sole purpose of electing the National Assembly and Provincial Legislatures; subsequently there is no impact on municipalities and hence all municipalities must refrain from making any contribution, be that monetary or in kind to any political party.

In terms of Section 236 of the Constitution funding is provided to political parties participating in national and provincial legislatures on an equitable and proportional basis; this Fund is controlled and managed by the Independent Electoral Commission. Any municipality that is found to have contributed to the national and provincial election process, be that directly or in kind, will be in direct contravention of legislation and subsequently the associated expenditure will have to be dealt with as unauthorised and irregular.

In addition, it has come to the attention of National Treasury that prior to a national, provincial or local government election some municipalities cease debt collection and credit control measures; this done to win public support prior to the election. Not only is this practice completely irresponsible, it also jeopardises the financial sustainability of the municipality, and is outside the policy framework governing the municipality. A debt collection and credit control policy is a resolution of the municipal council and only through that resolution being rescinded by the municipal council can the debt collection and credit control measures be suspended. **Hence, no municipality is allowed to suspend debt collection and credit control measures prior to the National Elections.** Accounting officers need to take note that if a municipality is found to have suspended their debt collection and credit control measures, this action will be considered a serious violation of the MFMA in that it constitutes an act of financial misconduct and the necessary action will be taken by National Treasury. With municipal elections national and provincial government respect the autonomy of the process and demonstrate a level of consideration; the same is expected from municipalities during the National Elections.

5.6 Tabling a surplus budget

National Treasury has consistently urged municipalities to table and adopt a surplus operating statement of financial performance. Through the in-year reporting framework it has been observed that a direct correlation exists between municipalities that adopt a deficit position on the statement of financial performance and that of cash and liquidity challenges. In addition, many municipalities are increasingly becoming dependent on grants to fund their budgets as no operating surpluses are generated to supplement the capital programme. Consequently **all municipalities are required to adopt a surplus position on the statement of financial performance with the 2014/15 MTREF budget.**

5.7 Capital expenditure – Internally generated funds: Capital Replacement Reserve

Municipalities are required to supplement their capital expenditures from own funds through the application of the Capital Replacement Reserve (CRR) and current year surpluses; this is considered a prudent and supported principle in supplementing the overall capital programme in funding new infrastructure and renewing aging assets. Notwithstanding the importance of supplementing the capital programme from own funding, many municipalities provide funding appropriations from own internally generated funds without the necessary cash backing. This directly implies that the capital programme is unfunded and will inevitably result in cash and liquidity challenges for the municipality. Municipalities must ensure internally generated funds appropriated to the capital programme is adequately cash backed if the funding source is the CRR or that the current year surpluses will realistically realise.

5.8 Service standards

The setting of service standards is an integral part of the service delivery value chain. It provides transparency in understanding performance indicators and hence strengthens the entire performance management system. In addition it ensures accountability on the part of the officials responsible for providing the service.

Local government is mostly classified in the service delivery and governance category and as such needs to be clear on what the public at large can expect as a service delivery standard. Rate payers must be placed in a position by which they are able to measure the service outputs against the predetermined service standards. This also serves as a performance rating instrument at an organisational and individual level. It is for this reason that a municipality must adopt services standards as part of their strategic objectives and report on the achievements. All municipalities are required to formulate service standards by the end of January 2015 which must form part of the 2015/16 draft MTREF budget documentation. In addition, the service standards need to be tabled before the municipal council for formal

adoption. The service standards must at a minimum incorporate the administrative, technical, and economic development categories of the municipality. The following can be used as a guide in the development of these service standards:

- Administrative service standards
 - Turnaround time in dealing with correspondence (electronically or other) received.
 - Turnaround time in opening a consumer account.
- Technical service standards
 - Turnaround time in dealing with reported incidents (water leakage, pothole, etc.).
 - Turnaround time in restoring water and electricity connectivity.
- Economic development service standards
 - Turnaround time in processing rezoning applications.
 - Turnaround time in processing building plans.
 - Turnaround time in processing special business applications.

While its acknowledge that 'a one size fits all approach' is not feasible and that service standards will differ between municipalities. Notwithstanding, all municipalities need to proceed with the process of developing service standards to be approved by the municipal council.

5.9 Water security versus the developmental objective of local government

Water is a scarce resource and proactive measures need to be implemented by all municipalities in ensuring the management of this resource. This should however not impede municipalities in pursuing a developmental agenda aimed at stimulating local economic growth. In mitigating against this imminent risk, the Department of Water Affairs developed strategies and issued reduction targets in water consumption patterns of municipalities; the target date for achieving these predetermined reductions is 2014. Although some progress has been made by certain metropolitan municipalities in reducing consumption levels, the overall target has not been achieved. Municipalities need to ensure that strategies are in place to reduce overall water consumption including proactively managing non-revenue water. The Department of Water Affairs has finalised a report in this regard and the Minister will release the findings in due course.

5.10 Intergovernmental relationship between district and local municipalities

The role, purpose and mandate (power and functions) of district municipalities in relation to local municipalities are clearly defined in the Constitution. The current perception is that district municipalities don't serve any purpose and don't add value to broader service delivery outcomes in that they are a duplication of the functions undertaken by local government. This perception has been created by a blurring of the roles and responsibilities by these municipalities.

District municipalities are reminded that the grant framework and sharing of nationally raised revenue is based and informed by the actual allocation of functions such as the water function. If a district municipality has devolved the water function to the local municipalities within its area of jurisdiction it needs to ensure it provides for the transfer of a portion of the equitable share to the local municipalities actually performing the function through the district's budget process. The equitable share is gazetted as a transfer to the district and does not take into consideration internal arrangements and agreements between district and local municipalities.

Being highly grant dependent to fund operations district municipalities have started implying that the fiscal framework (grant framework) does not adequately fund their operations and directly contributes to imputed service delivery performance. It needs to be noted that National Treasury has in the past observed district municipalities spending excessively on new administrative buildings and luxurious office furnishings. In addition, excessive spending on vehicles, travelling and subsistence and over bloated remuneration structures has also been observed. District municipalities are reminded that they need to perform a support function to local municipalities and in doing so prioritise their budget appropriations accordingly and align to the national and provincial objectives in executing their mandate.

District municipalities are once again requested to ensure that they utilise grant funding in accordance with the national objectives and to ensure that grant funding reaches targeted focus areas.

National Treasury in consultation with the Department of Cooperative Governance will be reviewing the powers and functions of district municipalities in relation to the powers and functions of local municipalities; this will include a review of the intergovernmental fiscal framework.

5.11 The Municipal Regulation on a Standard Chart of Accounts (SCOA)

The publication of the draft Municipal Regulation on a Standard Chart of Accounts in September 2013 informed the formal consultation sessions held with representatives from municipalities and invitees from various stakeholders. Comments were invited, summarised in a register, discussed in detail by a workgroup consisting of senior officials from the National Treasury and appropriate comments and actions formulated. These inputs, among others, will inform SCOA Version 5 that will be made available with the final SCOA Regulation.

National Treasury would like to urge the management of municipalities to prioritise the preparation for implementation as a focus area for this budget planning period and the periods to follow to ensure that sufficient resources are available for this critical project. Implementation of a project of this nature, scope and resource allocation needs to become a strategic objective of the municipal council to ensure successful implementation.

The principles of SCOA are enshrined in Version 4 (available on the National Treasury website) of the classification framework and endeavours by the municipality to prepare for implementation should not be limited by the pending finalisation of SCOA. Immediate attention is required to bring the municipality on track for SCOA implementation and subsequent reporting in terms of this classification framework.

The Municipal Regulation on a Standard Chart of Accounts is in its final stages and will be gazetted by the Minister of Finance in due course. A follow-up MFMA Circular will be issued in guiding municipalities, with among others, the change management process and implementation phase of the SCOA.

5.12 Budgeting for the pending demarcation of various municipal boundaries

The Demarcation Board recently published proposed changes to municipal boundaries including the merging of various municipalities. Although it's acknowledged that any municipal boundary changes and incorporation of municipalities will have an impact on the municipal planning and budgeting processes, municipalities must maintain the status quo and budget as if it's business as usual; this includes providing for revenue appropriations as per the gazetted DoRA. Further guidance will be provided to affected municipalities as the process unfolds.

6 Conditional transfers to municipalities

Section 214 of the Constitution provides for national government to transfer resources to municipalities in terms of the annual Division of Revenue Act (DoRA) to assist them in exercising their powers and performing their functions. These allocations are announced annually in the national budget. Transfers to municipalities from national government are supplemented with transfers from provincial government. Further, transfers are also made between district municipalities and local municipalities.

The DoRA provides for funds to be allocated in different 'schedules'. Each of the schedules provide for grants of a particular type as follows:

Schedule 1		Equitable division of revenue raised nationally among the three spheres of government
Schedule 2		Determination of each province's equitable share of the provincial sphere's share of revenue raised nationally (as a direct charge against the National Revenue Fund)
Schedule 3		Determination of each municipality's equitable share of the local government sphere's share of revenue raised nationally
Schedule 4	Part A	Allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets
	Part B	Allocations to municipalities to supplement the funding of programmes or functions funded from municipal budgets
Schedule 5	Part A	Specific purpose allocations to provinces
	Part B	Specific purpose allocations to municipalities
Schedule 6	Part A	Allocations-in-kind to provinces for designated special programmes
	Part B	Allocations-in-kind to municipalities for designated special programmes
Schedule 7	Part A	Allocations to provinces for immediate disaster response
	Part B	Allocations to municipalities for immediate disaster response

It is important that the transfers applicable to municipalities are made transparently, and properly captured in municipalities' budgets. In this regard, regulation 10 of the *Municipal Budget and Reporting Regulations* provides guidance on when municipalities should reflect a transfer or donation in their budgets. Note that promises of funds that do not meet the requirements set out in regulation 10 must not be included in the municipality's budget.

Municipalities are advised not to provide for transfers from national or provincial departments that are not gazetted in terms of the 2014 Division of Revenue Act (once enacted) or the relevant provincial budget, or that are not related to a properly approved agency agreement. Such ad hoc transfers are very often unauthorised expenditure at the national and provincial level, and are invariably related to fiscal dumping.

Also note that grants-in-kind (e.g. capital assets transferred by a district to a local municipality) need to be budgeted for as a 'transfer or grant' on Table A4 by the district municipality (and not on their Table A5 Capital Budget – since the expenditure does not get capitalised), and as a 'contributed asset' on Table A4 by the local municipality, and from there directly on Table A6 Budget Financial Position.

In support of regulation 10 of the *Municipal Budget and Reporting Regulations*, the 2014 Division of Revenue Bill provides that –

1. In terms of section 16, National Treasury is required to publish in the *Government Gazette* the allocations and indicative allocations for all national grants to municipalities;
2. In terms of section 30, each provincial treasury is required to publish in the *Government Gazette* the allocations and indicative allocations per municipality for every allocation to be made by the province to municipalities from the province's own funds; and
3. In terms of section 29, each category C municipality must indicate in its budget all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction.

The Government Gazette reflecting the allocations and indicative allocations for all national grants to municipalities will be available within 14 days of the 2014 Division of Revenue Act being signed into law at the following address:

<http://www.treasury.gov.za/legislation/bills/2014/Default.aspx>

In addition, National Treasury publishes a payment schedule that sets out exactly when the equitable share and national conditional grant funds are to be transferred to municipalities. This will be available at:

http://mfma.treasury.gov.za/Media_Releases/Municipal%20Payment%20Schedule/Pages/default.aspx

6.1 Timing of municipal conditional grant transfers

In order to facilitate synchronisation of the national / provincial financial year (1 April to 31 March) with the municipal financial year (1 July to 30 June), the 2014 Division of Revenue Bill requires that all equitable share and Schedule 4 and 5 conditional allocations to municipalities must be transferred to municipalities within the period 1 July 2014 to 31 March 2015. Municipalities must not accept any equitable share, Schedule 4 and Schedule 5 transfers from national or provincial departments outside of these timeframes.

National and provincial departments are also advised to only transfer grant funds and to only make agency payments to municipalities within the period 1 July 2014 to 31 March 2015. This is to ensure the municipality is able to include such funds on its budget for 2014/15 and to ensure that reporting on the use of the funds is properly aligned across the national, provincial and municipal financial years.

6.2 Payment schedule for transfers

National Treasury has instituted an automated payment system for transfers to municipalities in order to ensure appropriate safety checks are put in place.

Section 23 of the 2014 Division of Revenue Bill requires transfers to municipalities to be made as per the approved payment schedule published by National Treasury. Through this system, any transfers not in line with the payment schedule will be rejected. In addition, if the payment details of the municipality are not up-to-date the transfers will also be rejected.

6.3 Provincial payment schedules

The payment schedules that provincial treasuries are required to submit to National Treasury in terms of section 30(5) of the 2014 Division of Revenue Bill will be published on National Treasury's website, along with the national payment schedule.

6.4 Responsibilities of transferring and receiving authorities

The legal obligations placed on transferring and receiving officers in terms of the 2014 Division of Revenue Bill are very similar to previous requirements. National Treasury intends ensuring strict compliance in order to improve spending levels, and the quality of information relating to the management of conditional grants.

Municipalities are again reminded that compliance with the annual Division of Revenue Act is the responsibility of the municipal manager as the "receiving officer". The municipal manager is responsible for, among other things, the tabling of monthly reports in council on whether or not the municipality is complying with the Division of Revenue Act. He/she is also responsible for reporting on any delays in the transfer or the withholding of funds. Failure on the part of a municipal manager to comply with the Act will have financial implications for the municipality as it will lead to the municipality losing revenue when funds are stopped and/or reallocated.

Where the municipality is unable to comply, or requires an extension, the municipal manager must apply to the National Treasury and provide comprehensive motivation for the non-compliance.

6.5 Unspent conditional grant funds for 2013/14

To bring legal certainty to the process of managing unspent conditional grant funds, section 21 of the 2013 Division of Revenue Act contains all provisions relating to the treatment of unspent conditional grant funding.

The process to ensure the return of unspent conditional grants for the 2013/14 financial year will be managed in accordance with section 21 of the Division of Revenue Act. In addition to the previous MFMA circulars, the following practical arrangements will apply –

- Step 1: Municipalities must submit their June 2014 conditional grant expenditure reports according to section 71 of MFMA reflecting all accrued expenditure on conditional grants.
- Step 2: When preparing their annual financial statements a municipality must determine what portion of each national conditional allocation it received remained unspent as at 30 June 2014. These amounts **MUST** exclude all interest earned on conditional grants and all VAT related to conditional grant spending that has been *reclaimed from SARS*, which must be disclosed separately.
- Step 3: If the receiving officer wants to motivate in terms of section 21(2) of the Division of Revenue Act 2013 that the funds are committed to identifiable projects or wants to propose an alternative payment method or schedule, the required information must be submitted to National Treasury by 29 August 2014. **National Treasury will not consider any rollover requests that are incomplete (see item 7.6 below) or that are received after this deadline.**
- Step 4: National Treasury will confirm in writing whether or not the municipality may retain as a rollover any of the unspent funds because they are committed to identifiable projects or whether it has agreed to any alternative payment methods or schedules by 1 October 2014.
- Step 5: A municipality must return the remaining unspent conditional grant funds that are not subject of a specific repayment agreement with National Treasury to the National Revenue Fund by **21 October 2014**. Failure to return these unspent funds by this date will constitute financial misconduct in terms of section 34 of the Division of Revenue Act.
- Step 6: Any unspent conditional grant funds that should have, but hasn't been repaid to the National Revenue Fund by 21 October 2014 will be offset against the municipality's November 2014 equitable share allocation.

All the calculations of the amounts to be surrendered to the National Revenue Fund will be audited by the Auditor-General.

6.6 Criteria for the rollover of conditional grant funds

Municipalities may not rollover unspent conditional grant spending in terms of section 28(2)(e) of the MFMA (read together with regulation 23(5) of the Municipal Budget and Reporting Regulations) because they are national/provincial funds. The applicable rollover process is then given effect through the municipal adjustments budget in January/February each year for all the cash/transfers that had already been transferred to the bank accounts of municipalities prior to the end of the financial year. In this regard refer to MFMA Budget Circular No. 51 for more information.

Section 21 of the 2013 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 21(2) of the Division of Revenue Act, municipalities must supply National Treasury with the following information –

1. A formal letter addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2013 of DoRA;
2. List of all the projects that are linked to the unspent conditional grants;
3. Evidence that work on each of the projects has commenced, namely either of the following:
 - a. Proof that the project tender was published and the period for tender submissions closed before 30 June; or
 - b. Proof that a contract for delivery of the project was signed before 30 June.
4. A progress report on the state of implementation of each of the projects;
5. The amount of funds committed to each project, and the conditional allocation from which the funds come;
6. An indication of the time-period within which the funds are to be spent; and
7. Proof that the Chief Financial Officer is permanently appointed. ***No rollover requests will be considered for municipalities with vacant or acting chief financial officers.***

If any of the above information is not provided or the application is received by National Treasury after 29 August 2014, the application will be declined.

In addition, National Treasury will also take into account the following information when assessing rollover applications, and reserves the right to decline an application if there is non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in sections 71 and 72 of the MFMA and section 12 of the 2014 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audit Annual Financial Statements information to National Treasury by 29 August 2014;
3. Accurate disclosure of grant performance in the 2013/14 pre-audit Annual Financial Statements;
4. Cash available in the bank as at 30 June 2014 to finance the roll-over request; and

5. Incorporation of the Appropriation Statement (discussed in point 6.7 below) as part of the pre-audit Annual Financial Statements.

When approving any rollover requests, National Treasury will use the latest conditional grant expenditure information available at the time, which in this instance is likely to be the disclosure of grant performance in the 2013/14 pre-audit Annual Financial Statements which must to be concluded by 31 August 2014.

Similarly to the above mentioned rollover process and in accordance with section 22(3)(b) of Division of Revenue Act, Provincial Treasuries are encouraged to institute measures and criteria for the rollover of conditional grant funds that municipalities receive from provincial departments.

6.7 Appropriation statement (Reconciliation: Budget and in-year performance)

In terms of GRAP 24 (Presentation of budget information in AFS) municipalities are required to present their original and adjusted budgets against the actual outcome in the annual financial statements; this is considered an appropriation statement. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement. All municipalities were required to compile an appropriation statement with the 2012/13 AFS.

Many municipalities neglected to compile the appropriation as part of their 2012/13 AFS. National Treasury considered this non-compliance in a serious light and going forward the incorporation of an appropriation statement in the AFS will form part of the ***evaluation criteria in considering and approving conditional grant roll overs. In the absence of an appropriation statement National Treasury will not favourable consider conditional grant roll over applications.***

6.8 Reporting and accounting for municipal approved conditional grant roll-overs

A municipality must report separately on the spending of conditional grant funds that are rolled over. National Treasury has provided a separate reporting template to facilitate this. This template must be submitted together with the normal template for reporting conditional grant spending for the current year. The template is customised per municipality and must be requested by e-mail: lgdataqueries@treasury.gov.za.

7 The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.6 of Schedule A1 (the Excel Formats). This version incorporates minor changes as communicated in MFMA Circular No. 70. Therefore ALL municipalities MUST use this version for the preparation of their 2014/15 Budget and MTREF.

Download Version 2.6 of Schedule A1 by clicking [HERE](#)

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver services by facilitating improved financial sustainability and better medium term planning. The regulations, formats and associated guides etc. are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

All municipalities must prepare budgets in accordance with the regulations

Municipalities are reminded that the regulations apply to all municipalities and municipal entities as from 1 July 2009.

All municipalities and municipal entities must prepare annual budgets, adjustments budget and in-year reports for the 2014/15 financial year in accordance with the Municipal Budget and Reporting Regulations. In this regard, municipalities must comply with both:

- The formats set out in the Schedules to the Municipal Budget and Reporting Regulations;
- Ensuring Table A1 to A10 of the Municipal Budget and Reporting Regulations are accurately completed and specifically adopted by the municipal council;
- That supporting tables SA1 to SA37 are comprehensively and accurately completed and tabled before municipal council as part of the budget adoption process; and
- That the budget document (including the above mentioned tables) is supported by clear and concise narratives explaining the budget. It needs to be noted that the budget is an expression of the policy intent (IDP and strategic objectives) of the municipality and needs to be supported by clear narratives explaining the actual objectives over the Medium-term Revenue and Expenditure Framework. In this regard National Treasury issued the 'Dummy Budget Guide' to assist municipalities in compiling their MTREF budgets. Municipalities are urged to refer to the 'Dummy Budget Guide' which can be accessed at:

<http://mfma.treasury.gov.za/Guidelines/Pages/DummyBudgetGuide.aspx>

If a municipality fails to prepare its budget, adjustments budget and in-year reports in accordance with the relevant formats, actions the National Treasury will take include:

- The municipality will be required to **resubmit their MTREF Budget documentation** in the regulated format by a date determined by the National Treasury to the municipal council for adoption;
- The municipality's non-compliance with the required formats will be reported to the Auditor-General; and
- A list of municipalities that fail to comply with the required formats will be tabled in Parliament and the provincial legislatures.

If you require advice with the compilation of your budgets, the budget documents or Schedule A1 please direct your enquiries as follows:

	Responsible NT officials	Tel. No.	Email
Eastern Cape	Templeton Phogole	012-315 5044	Templeton.Phogole@treasury.gov.za
	Matlatji Mashoeshoe	012-315 6567	Matlatji.Mashoeshoe@treasury.gov.za
Free State	Vincent Malepa	012-315 5539	Vincent.Malepa@treasury.gov.za
	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
Gauteng	Nozipho Molikoe	012-395 5662	Nozipho.Molikoe@treasury.gov.za
	Nomxolisi Mawulana	012-315 5460	Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Johan Botha	012-315 5171	Johan.Botha@treasury.gov.za
	Walter Munyai	012-395 6793	Walter.Munyai@treasury.gov.za
Limpopo	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za

Mpumalanga	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Anthony Moseki	012-315 5174	Anthony.Moseki@treasury.gov.za
Northern Cape	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Mandia Gilimani	012-315 5807	Mandia.Gilimani@treasury.gov.za
North West	Sadesh Ramjathan	012-315 5101	Sadesh.Ramjathan@treasury.gov.za
	Kgothatso Matlala	012-315 5005	Kgothatso.Matlala@treasury.gov.za
Western Cape	Vuyo Mbunge	012-315 5661	Vuyo.Mbunge@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, working with the provincial treasuries, will carry out a compliance check and where municipalities have not provided complete information, the budgets will be referred back to the municipalities, and an appropriate letter will be addressed to the Mayor and municipal manager. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format set out in item 31 of Schedule A in the Municipal Budget and Reporting Regulations. The National Treasury would like to stress that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***those municipalities will be required to go back the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.***

Municipalities with municipal entities are once again reminded that they need to produce consolidated budgets and in-year reports for both the parent entity and entity in that they need to produce:

- An annual budget, adjustment budget and monthly financial statements for the parent municipality in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial statements for the parent municipality and all its municipal entities in the relevant formats.

In addition, the A Schedule that the municipality submits to National Treasury must be the consolidated budget for the municipality (plus entities) and not the budget of the parent municipality.

This is to ensure that there is consistency of reporting both across municipalities, but also in respect of the individual municipalities with municipal entities.

7.1 Budget compliance and benchmarking processes

National Treasury and the provincial treasuries will again assess all the municipalities' tabled budgets against the Compliance Checklist. Where there is substantial non-compliance municipalities will be required to re-table their budgets in council as discussed above, otherwise municipalities will be expected to make the necessary improvements prior to tabling the budget for approval by 1 June 2014.

In addition, the National Treasury and provincial treasuries will be conducting benchmark budget hearings on the municipalities' tabled budgets during April and early May 2014 to assess whether the budgets are realistic, sustainable and relevant, and the extent to which they are funded in accordance with the requirements of the MFMA. In this regard, National Treasury will communicate further with the non-delegated municipalities, while the provincial treasuries will communicate with their respective delegated municipalities.

Municipalities are reminded that the Municipal Budget and Reporting Regulations provide not only for the technical framework for municipal budgets but also for minimum requirements in terms of the structure of the budget document, including narratives in support of the budget tables. It has come to the attention of the National Treasury that certain municipalities table their annual budgets (MTREF's) in formats other than that of the prescriptions contained in the MBRR. Tabling and adopting a municipal budget (MTREF) in a format other than that of the MBRR constitutes gross financial negligence on the part of the municipality and is outside the legislative framework.

For all practical purposes, a municipal budget that is tabled and adopted by a municipal council in any other format than the prescriptions of the MBRR does not legally constitute a municipal budget.

As part of the budget compliance and benchmarking processes to be undertaken by both the National Treasury and respective provincial treasuries compliance verification will include:

- Level of compliance to the Municipal Budget and Reporting Regulations;
- Verification of the format in which the 2014/15 MTREF budget was tabled in the municipal council. This will include proof of a council resolution in support of the tabled 2014/15 MTREF budget (Schedule A of the MBRR); and
- Budget document that includes narratives to the prescribed table of content and budget tables covering at least Tables A1 to A10.

With regard to Schedule A of the MBRR, municipalities are strongly advised to specifically pay attention and ensure that the following tables are accurately completed with relevant information as National Treasury and provincial treasuries will be undertaking detailed analysis:

- Table A10 – Consolidated basic service delivery information. Municipalities must ensure that information provided includes, among others:
 - Household service targets for water, sanitation, electricity and refuse;
 - Number of households receiving free basic services it relates to each service;
 - Cost of free basic services provided;
 - Highest level of free basis services provided by the municipality; and
 - Revenue cost of free basic services provided.
- Table SA36 – Consolidated detailed capital budget. Municipalities must ensure that this tables is comprehensively completed, reconciles back to Table A5 (Consolidated capital expenditure) and provides for the GPS coordinates of individual projects.

The above information is critical for, among others, policy formulation at all spheres of government and the information is routinely required by the Presidency (Department of Performance Monitoring and Evaluation).

7.2 Certification that budget is correctly captured

Once the municipal council has adopted the municipal budget in the format of Schedule A the relevant portions of the budgets reflected in Tables A1 to A10 need to be captured on the municipality's financial system so that the municipality can manage its revenue and expenditure against the adopted budget. It has come to National Treasury's attention that many municipalities do not capture their adopted budgets on their financial system, and even those that do, do not 'lock' the adopted budget – meaning that the budget reflected on the system can be changed at any time without following due process.

To eliminate this bad practice, National Treasury hereby requests the accounting officer of each municipality in terms of the section 74 of the MFMA to provide a signed certificate by no later than 15 July 2014 certifying that:

1. The adopted annual budget has been captured on the municipality's financial system, and that there is complete agreement between the budget on the system and the budget adopted by council;
2. That the adopted annual budget on the municipality's financial system is locked; and
3. That the municipality has in place controls to ensure that the budget captured on the financial system can only be changed in accordance with:
 - a. a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
 - b. an Adjustments Budget approved by council.

A template of the certificate is available on National Treasury' website at:

http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx

8 Budget process and submissions for the 2014/15 MTREF

Over the past number of years there have been significant improvements in municipal budget processes. Municipalities are encouraged to continue their efforts to improve their budget processes based on all previous guidance provided and the Municipal Budget and Reporting Regulations. Municipalities are reminded that the IDP review process and the budget process should be combined into a single process.

8.1 Submitting budget documentation and schedules for 2014/15

To facilitate oversight of compliance with Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that **immediately** after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. So if the annual budget is table to council on 31 March 2014, the final date of submission of the electronic budget documents is **Tuesday, 1 April 2014**. Hard copies must be received by no later than **Wednesday, 9 April 2014** including a council resolution in support of the tabled budget; and
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted **within ten working days** after the council has approved the annual budget. So if the council only approves the annual budget on 30 June 2014, the final date for such a submission is **Monday, 14 July 2014**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting tables (SA1 – SA37) and prescribed minimum narrative information in both printed and electronic format;
- the draft service delivery and budget implementation plan in both printed and electronic format; and
- in the case of approved budgets, the council resolution.

As it relates to the hard copies of the budget document to be sent to the national and provincial treasuries, no budget document will be accepted if each page of the budget document (including schedules) are not formally stamped and signed by the secretariat responsible for ensuring accurate records of council decisions.

Municipalities are required to send electronic versions to lgdocuments@treasury.gov.za.

In the event that the file size exceeds 4 MB then please send it to lgbigfiles@gmail.com and notify the Local Government Database team via an e-mail (excluding the attachment) that the budget was submitted to the big files account.

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

After receiving tabled budgets, National Treasury and provincial treasuries will complete a compliance checklist. This checklist will indicate the level of compliance to the Municipal Budget and Reporting Regulations. A copy of the checklist will be sent to the municipality in order to facilitate improvements in the quality of tabled and approved budgets. Please review the municipality's performance last year, and ensure that the gaps are addressed.

8.2 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. *The old formats may not be used to submit 2014/15 budget information.* All municipalities must migrate to using the aligned version of the electronic returns. All returns are to be sent to lgdatabase@treasury.gov.za.

Returns for the 2014/15 budget must be submitted to the Local Government Database by **25 July 2014**.

The electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

8.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

8.4 Publication of municipal budgets on the National Treasury website

National Treasury publishes all the approved municipal budgets on its website. However, before publishing National Treasury verifies the correctness of the information submitted by municipalities by comparing the following three sources of information:

1. The Approved Budget, which is the municipality's budget in the format of Schedule A as approved by council (hard copy).
2. Schedule A1, which is the electronic version of the budget Tables A1 to A10, and supporting tables.

3. The Database budgets, which is the municipal budget generated from the information the municipality submits in the Budget Reform Returns.

The information in the Schedule A1 and the Database budget returns **MUST** reconcile with the Approved Budget as this is the budget that council has adopted and is therefore the legal basis for all revenue collection and expenditure activities within the municipality.

While only **149 municipalities** managed to achieve this reconciliation in the 2012/13 financial year, **206 municipal budgets** were aligned in the 2013/14 financial year. Efforts will continue to ensure all municipalities meet requirements and further improve the quality of budget information.

This process of ensuring these three sources of budget information reconcile is referred to as the Budget Verification Process. Municipalities must ensure that all these three sources of information are aligned upon finalising their budgets, and when submitting their budget information to the National Treasury and provincial treasuries. The National Treasury and provincial treasuries will again check for this alignment before publishing the municipal budgets in October 2014.

Municipalities are reminded that the provision of incorrect or misleading information in any document required in terms of the Act constitutes an act of financial misconduct in terms of Section 171(1)(c) of the MFMA. In addition, National Treasury reserves the right to invoke section 38 of the MFMA and withhold a municipality's equitable share if a serious or persistent breach of the measures established in terms of Section 216(1) of the Constitution is committed.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

9 General

9.1 Section 71- Consumer collection rates versus actual cash flow

Various municipalities do not have financial systems in place to report accurately to National Treasury on the breakdown of cash receipts and billings on property rates and individual service charges. It was found that collections are reported in aggregate for property rates and service charges and subsequently equally apportioned to property rates and service charges. In addition, many municipalities consistently report a collection rate in excess of a 100 per cent which is distorted when considering the growth in outstanding debtors. Not only does this deficient management practice detract from evidence based financial management it also distorts the information submitted to National Treasury. This can directly be attributed to weak management practices on the part of the municipality.

This problem is further exacerbated by the inconsistency in the methodologies applied in accounting for outstanding debtors. As a principle, all municipalities **must take note** of the inverse relation between growth in outstanding debtors and the actual collection (payment) rate; if outstanding debtors are increasing then the collection (payment) rate should inversely be decreasing. In addition, from a management perspective municipalities need to distinguish between current (30 day balance) and historic debt collection; debt **must** be classified and accounted for in terms of aging. Institutionalisation of these practices will empower managers to distinguish between the actual current collection rate and annualised collection (including historic debtors). In illustrating, a municipality might have a 100 per cent collection rate but at the same time debtors are increasing by 20 per cent. This scenario directly implies that the

current collection rate is effectively 80 per cent while 20 per cent of collections relate to historic debtors; differentiation in these measures is critical for decision making and performance management.

Municipalities must therefore ensure that the financial systems and subsequent reporting provides a detail breakdown for each service, including property rates which reconciles billings against actual receipts.

9.2 Offer of grant funding to municipalities: Metro Grant Holding

It has come to the attention of the National Treasury that a company by the name of 'Metro Grant Holding' is approaching municipalities with an offer of international donor funding subject to certain conditions. Several documents from the above-mentioned institution were submitted to the Chief Directorate: International Development Cooperation (IDC) regarding the proposed availability of "free funding" for the Republic of South Africa and more specifically municipalities. The National Treasury has concluded that this is in all probability a scam and municipalities must ensure they refrain from any engagements with this institution or any other institution offering donor (free) funding. In the event that municipalities have legitimate proposals of donor/grant funding they need to ensure such proposals are first forwarded to the National Treasury (Chief Directorate: International Development Cooperation) which will undertake the necessary due diligence and verification on the part of the municipality.

9.3 Annexures to MFMA Circular No. 72

Municipalities are once again reminded that through the MFMA Circulars municipalities are continuously advised and guided in respect of various subjects ranging from budgeting and accounting standards to the introduction of leading practices. In this regard municipalities must take note of the following annexures accompanying this Circular:

- Annexure A: Certification of Audited Annual Financial Statements by the Auditor General.
- Annexure B: Accounting treatment for agency services – housing function.
- Annexure C: Observations from the mid-year performance engagements – informal settlements.

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 17 March 2014

Annexure A

Certification of Audited Annual Financial Statements by the Auditor General

It has come to the attention of the National Treasury that municipalities submit annual financial statements to the National and provincial treasuries that do not represent the actual audited annual financial statements of the municipality. Municipalities are not allowed to alter or make any changes to the audited annual financial statements without first obtaining the prior approval of the Auditor General in consultation with the National Treasury. This will ensure that:

- Audited AFS and which are distributed to organs of state and other stakeholders by municipal councils are complete, accurate, correct and certified and signed as final after the audit has been completed, and
- Compliance with Section 127(2) of the MFMA is achieved and presented with accuracy and reliability when the Executive Mayor / Mayor table the annual report to Council.

It is imperative that National Treasury address these inconsistencies by enforcing and eliminating any possibility of the municipality's Audited AFS being exposed to alterations without the knowledge and prior approval of the Auditor General as legislated in terms of Section 126(5) of the MFMA.

For this reason the National Treasury hereby issues the following directives to municipalities and their entities in terms of section 5(2)(f) of the MFMA and has requested the Auditor General to implement the following processes:

- The final adjusted and audited annual financial statements for all municipalities be certified, officially stamped and signed by Auditor General;
- The following statements be certified, stamped and signed by Auditor General:
 - Statement of Financial Position;
 - Statement of Financial Performance;
 - Statement of Changes in Net Assets; and
 - Cash Flow statement.
- The front cover page of the AFS read as follows: "Audited Annual Financial Statements".

The above measures will assist in refining local government processes and improving credibility of reported municipal performance information prior to the presentation to various stake holders and Parliament. Municipalities must therefore ensure the final Audited Annual Financial Statements abide to the abovementioned directives.

Annexure B

Accounting treatment for agency services - housing

Municipalities have requested National Treasury to provide guidelines on the accounting treatment for agency services and more specifically the housing function.

The following scenarios provide further clarification.

Scenario 1 – Construction contract (GRAP 11)

The municipality must account for the revenue and expenses relating to the construction of RDP houses in the statement of financial performance if the municipality is a contractor as defined in GRAP 11 on Construction Contracts.

GRAP 11 determines:

- *A construction contract is a contract, or a similar binding agreement, specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.*
- *A contractor is an entity that enters into a contract to build structures, construct facilities, produce goods or render services to the specifications of another entity, either itself or through the use of sub-contractors.*

In this scenario, the municipality must be appointed as the contractor in the construction of assets i.e. RDP houses.

Scenario 2 – Grant/transfer received from government (GRAP 23)

Depending on the agreement, funds transferred from another sphere of government might constitute a grant/transfer. If this is the case the rules and accounting treatment for grants/transfer should be applied as determined in GRAP 23 and all revenue and expenditure must be accounted for in the budget.

Scenario 3 – Agent vs principal agreements (GRAP 9)

In terms of GRAP 9, an entity is acting as a principal when it is exposed to the significant risks and rewards associated with the sale of goods or the rendering of services. Considerations in determining if an entity is acting as a principal include, but are not limited to:

- GRAP 9, paragraph 13 determines that in an agency relationship, the gross inflows of economic benefits or service potential, including amounts collected on behalf of the principal do not result in an increase in net assets for the entity. The amounts collected on behalf of the principal are not classified as revenue; revenue recognised in the books of the municipality is limited to the commission earned while performing the agency functions. This represents an agency agreement.
- An entity is acting as an agent when it does not have exposure to the significant risks and rewards associated with the sale of goods or the rendering of services. If the parties have entered into an agreement by which the amount the municipality earns is predetermined, being either a fixed fee per transaction or a stated percentage then the probability that the municipality is acting as an agent is high.
- There are instances where the municipality assists the provincial department with the construction of RDP houses within the municipality's jurisdiction; the municipality might also be involved in managing the flow of funds from the department to the contractors.

This represents an agent relationship as it does not provide services directly related to the construction of the RDP houses. Importantly, the receipt of an agency fee is not precondition for the transaction to be classified as an agency service.

If the relationship between the parties is deemed to be an agency agreement, the municipality is not required to reflect funds received from the transferring party as revenue, with the exception of commission. The primary reason being that the revenue is accrued to the contractor and not the municipality; similarly expenditures are accrued to the transferring party and not the municipality.

In dealing with these transactions it's advised that the municipality should account through the use of a creditor's account for all receipts and payments relating to the project; this in turn provides for reconciliation in the statement of financial position at year end. It's also proposed that a separate project account be utilised deal with receipts and payments; this will ensure no revenue and expenditure is reflected on the statement of operating performance.

Levels of accreditation and the implications on the accounting treatment

Level one accreditation – Housing function

Against accreditation level one, municipalities are responsible for beneficiary management, subsidy budget planning and allocation, and priority programme management and administration; municipalities are also responsible for identifying beneficiaries. The respective province is directly responsible for the appointment of contractors and building houses. Level one accreditation therefore constitutes an 'agency' function on part of the municipality as the revenue accrues to the provincial department and all work-in-progress during construction will also be accounted for by the province. In this regard Scenario 3 would apply and the municipality is not required to reflect funds received from the transferring party as revenue, with the exception of commission.

Level two accreditation – Housing function

In addition to the responsibilities associated with level one accreditation, the full programme management and administration of all housing instruments/ programmes are assigned to the municipality. Against level two accreditation, the municipality is responsible for the appointment, payment of contractors and building of houses. The grant revenue is allocated by the provincial department to the municipality and the province must gazette the allocations in favour of municipalities. In this regard Scenario 2 above will be applicable and municipalities are required to recognise the grant as revenue from non-exchange transactions in terms of GRAP 23. The municipality must also account for RDP houses as inventory after completion but before the transfer to beneficiaries take place.

Level three accreditation – Housing function

Level three accreditation includes budget planning, allocation and priority programme management and administration. This includes housing subsidy budgetary planning across programmes and projects, planning of subsidy/fund allocations, and project identification. As set out in the Housing Act, municipal responsibilities for local beneficiary management, local housing priorities and the management of public stock remain municipal responsibilities against this accreditation level. An important distinction between level 1, 2 and 3 accreditation is that with level 3 accreditation, the grant revenue is allocated by the national department to the municipality. Considering that the municipality is exposed to significant risks and rewards associated with the execution of the function, the municipality are classified as the principle entity and must account for revenue, expenditure and assets in terms of GRAP.

Determining between an agency and principal agreement requires judgement and consideration of all relevant facts, agreements and circumstances. Municipalities are strongly advised to review all existing contracts and where necessary either correct the accounting methodology in use or review the agreement between the parties to reflect actual intention of the agreement. If there is any uncertainty as to what constitutes an agency versus principal agreement and the subsequent accounting treatment thereof, municipalities are advised to contact the National Treasury (Office of the Accountant-General).

Annexure C

Observations from the Mid-year Performance Engagements: Informal Settlements

During the recent mid-year performance engagements conducted by the National Treasury with the 17 non-delegated municipalities leading practice was observed by several metropolitan municipalities as it relates to formalisation of informal settlements. As part of the formalisation process, all sites (plot/erf) are serviced and metered. They subsequently form part of the revenue value chain of the municipality in that the meters are consistently read on a monthly basis. Benefits of this leading practice include:

- Correlation between this leading practice and revenue improvements, places management in a position to actively manage consumption patterns and not only report this consumption as part of revenue foregone or non-revenue water and electricity;
- Improved management of the Indigent Registers; and
- Targeting of the indigent in terms of indigent exist strategies.

In addition, the title deed of the property (plot/erf) is immediately made available to the owners once serviced and formalised regardless if there is a top structure (RDP) on the property (plot/erf). This instils a sense of ownership and responsibility on the part of the owner.



Municipal Budget Circular for the 2015/16 MTREF

This circular provides further guidance to municipalities and municipal entities for the preparation of their 2015/16 Budgets and Medium Term Revenue and Expenditure Framework (MTREF). It must be read together with all previous MFMA Budget Circulars, and specifically MFMA Circular No. 74.

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1. Key focus areas for the 2015/16 budget process

1.1 The Medium Term Budget Review 2015

The 2015 Budget Review notes that the global economic outlook has weakened and the pattern of slow growth is likely to persist, with consequences for all developing economies. South Africa's gross domestic product (GDP) forecast for 2015 has also been revised down. The National Treasury projects GDP growth of 2 per cent in 2015, rising to 3 per cent by 2017. Average growth over the forecast period is 0.4 percentage points lower than at the time of the 2014 *Medium Term Budget Policy Statement*. Inadequate electricity supply, however, will impose a serious constraint on output and exports over the short term.

The slowdown in economic growth since 2012 has highlighted structural constraints in the domestic economy. Achieving faster sustainable growth and large-scale job creation will require structural shifts in the economy, stronger supply-side value chains, higher exports, moderation in wage increases and, crucially, growing private-sector investment based on confidence in the long-term business environment.

The 2015 Budget allocates resources to core social and economic priorities while containing aggregate expenditure growth. Spending plans give effect to the priorities of the NDP and the MTSF. Initiatives under way include: large public-sector infrastructure investments in electricity and transport; expanded partnerships to encourage private investment; better cooperation between government, the private sector, trade unions and civil society; incentives to attract new entrants in the economy; special economic zones to boost exports; programmes to reshape the urban spatial landscape; and programmes to improve the quality of education and skills development.

Fiscal constraints mean that transfers to municipalities will grow more slowly in the period ahead than they have in the past. Accordingly, municipalities must renew their focus on core service delivery functions and reduce costs without adversely affecting basic services. Furthermore they must ensure that efficiency gains, eradication of non-priority spending (cost containment measures) and the reprioritisation of expenditure relating to core infrastructure continue to inform the planning framework.

The state of the economy has an adverse effect on the consumers. As a result municipalities' revenues and cash flows are expected to remain under pressure. Furthermore municipalities should carefully consider affordability of tariff increases, especially as it relates to domestic consumers while considering the level of services versus the associated cost.

2. Division of Revenue Bill 2015

2.1 Transfers to local government 2015

Over the 2015 MTEF period, R313.7 billion will be transferred directly to local government and a further R31.9 billion has been allocated to indirect grants. Direct transfers to local government in 2015/16 account for 9.1 per cent of national government's non-interest expenditure, and when indirect transfers are added, total spending on local government increases to 10 per cent of national non-interest expenditure.

The 2015 Budget Review and the Division of Revenue Bill provides for no reductions to the baseline of the local government equitable share in order to protect funding for free basic services. The baseline allocation for local government conditional grants, however, has been reduced in the 2015 Budget as part of the fiscal adjustment announced in the 2014 *Medium Term Budget Policy Statement*. The reductions in 2015/16 range between 0.9 per cent and 5.5 per cent of the allocation for each grant, with larger reductions on slow-spending and non-infrastructure grants. In order to maintain planned outputs and ease the impact of reductions, grant administrators and municipalities need to spend funds efficiently and effectively and alleviate any unnecessary (non-priority) spending.

The allocations for priority grants such as the *integrated national electrification programme (INEP) grant* and the *municipal water infrastructure (MWIG) grant* will grow significantly. Over the MTEF, the INEP grant grows at an average annual rate of 14.9 per cent and the MWIG at an average of 52.2 per cent, including both direct and indirect grant allocations. An addition of R2.4 billion has been made to the MWIG and the *regional bulk infrastructure grant* over the MTEF period to accelerate the provision of basic water supply to all households and improve the state of water services infrastructure nationwide.

A new grant has also been introduced to subsidise the costs of municipalities that will be merged before the 2016 local government elections as a result of demarcation changes. This grant is allocated R139 million over the MTEF specifically for municipalities that will be impacted by the changes in KwaZulu-Natal and Gauteng. The effect of further changes to demarcations proposed by the Minister of Cooperative Governance and Traditional Affairs and currently being considered by the Municipal Demarcation Board (MDB) will be considered as part of the 2016 budget process for any changes that are approved by the MDB. Municipalities should therefore not budget for the proposed changes in 2015/16.

The 2015 Budget document is available on the National Treasury website at:

<http://www.treasury.gov.za/documents/national%20budget/2015>

In addition, National Treasury will send out allocation letters informing each municipality of its equitable share, national conditional grants and provincial transfers (as reflected in the relevant provincial budget and gazette).

Municipalities must ensure that their tabled budgets reflect the equitable share and conditional grant allocations set out in the 2015 Division of Revenue Bill.

2.2 Changes in the 2015 Division of Revenue Bill

Review of local government infrastructure grants

The collaborative review of the local government infrastructure grant system led by the National Treasury is still underway. The first phase of the review, completed in 2014, identified two necessary reforms that will be made in 2015/16:

- The rules in the *municipal infrastructure grant* will be amended to allow funds to be used to refurbish and replace infrastructure, but only if municipalities demonstrate that assets have been maintained on a regular basis. Maintenance must be budgeted for as part of the normal business of municipalities.
- The number of conditional grants will be reduced to ease the burden of grant reporting. The two public transport grants will merge in 2015/16 into a single *public transport network grant*. The number of water and sanitation grants is also likely to be reduced from 2016/17.

Further changes to local government infrastructure grants will be announced in the 2015 MTBPS. In preparing for 2016/17 grant allocations, municipalities are advised to continue preparing business plans and project plans for the existing grants as there will be a phase-in period for any changes to the grant system.

The *local government financial management grant (FMG)* and the *municipal systems improvement grant (MSIG)* provides funds for the implementation of the Municipal Standard Chart of Accounts (mSCOA).

Other changes to local government allocations are more technical and reflect the shift of funds between direct and indirect grants, and the impact of the national macro-organisation of the state that followed the 2014 national elections. For example, the sanitation function, including all sanitation-related grants, has shifted from the Department of Human Settlements to the Department of Water and Sanitation.

2.3 Shaping urban development to support growth in cities

South Africa's cities continue to reflect the spatial legacy of apartheid, which impedes economic growth. Cities must play a leading role in driving urban investment programmes, including a pro-active role in introducing new financing arrangements. Over the next three years, government will expand investment in the urban built environment, using resources more effectively to transform human settlements, and drawing in private investment to support more dynamic and inclusive economic growth. The 2015 Budget inaugurates a fundamental realignment in achieving these goals.

The National Treasury will introduce a new fiscal package to help large cities to mobilise the resources necessary to implement strategic investment projects. All participating metros are expected to make measurable commitments to good governance, and effective revenue and expenditure management. The new package includes:

- Modifying the infrastructure grant system to support greater alignment of public resources and to ensure that public investments, services, regulations and incentives are focussed in defined spatial areas (integration zones) to optimise overall access, connectivity and efficiency enabling spatial transformation and inclusive urban economic growth;
- Development of mixed-use and mixed-income precincts and catalytic projects to attract private financial and implementation partnerships. Grants will be consolidated, conditions streamlined, and allocations made more predictable and responsive to the needs of specific investment projects. Furthermore, performance-based allocations to reward cities that demonstrate progressive changes in their urban form, improve access to basic services, reduce barriers to social and economic opportunity, and improve mobility of urban residents will be strengthened;
- Focusing the Neighbourhood Development Partnership Grant to support the identification, development and management of strategic nodes in dense urban townships and township clusters in order to serve as transit orientated precincts;
- Reforming the system of development charges to improve fairness and transparency, and reduce delays in infrastructure provision for private land developments;
- Expanding opportunities for private investment in municipal infrastructure through the Development Bank of Southern Africa (DBSA) increasing its origination of longer-term loans, packaging pooled finance instruments, where appropriate, and supporting the introduction of new lending instruments such as revenue bonds; and

- Reviewing the sustainability of existing own-revenue sources for metropolitan municipalities, particularly in light of their expanding responsibilities in public transport and human settlements.

Metropolitan municipalities should announce further details on their investment plans when they table their 2015/16 budget. Furthermore, cities need to improve their collection of own revenue as a greater share of capital investment needs to come from own generated revenue, in partnership with the private sector.

3. Headline inflation forecasts

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2015/16 budgets and MTREF.

Fiscal year	2014	2015	2016	2017	2018
	Actual	Estimate	Forecast		
Real GDP growth	2.2	1.4	2.0	2.6	3.0
CPI Inflation	5.8	5.6	4.8	5.9	5.6

Source: Budget Review 2015

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

4. Revising rates, tariffs and other charges

4.1 Eskom bulk tariff increases

On the 29 January 2015, NERSA approved and published guidelines on municipal electricity price increase for the 2015/16 financial year. A guideline increase of **12.20 per cent** has been approved based on the following assumptions:

- Bulk purchases have increased by 14.24 per cent in line with Eskom's electricity tariff increase to municipalities;
- A consumer price index (CPI) of 6.3 per cent as indicated in the Medium Term Budget Policy Statement (MTBPS) 2014;
- Salary and wage increases; and
- Repairs and maintenance, capital charges and other costs have increased by the CPI.

It should be noted that the guideline is not an automatic increase in tariffs. Therefore all municipalities with distribution licenses are still required to apply to NERSA for the approval of their tariffs.

4.2 Electricity levy increase

During his budget speech on 25 February 2015, the Minister of Finance announced that the electricity levy will be increased by 2 cents per kWh. A special municipal circular will be issued in due course to guide municipalities on the implementation of the 2 cents per kWh electricity levy. In the interim municipalities are advised to use the guideline issued by NERSA to set their tariffs for the 2015/16 financial year.

5. Funding choices and management issues

5.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2012 to 30 June 2015 has come to an end. The South African Local Government Association issued a press release on 03 March 2015 indicating that it tabled the following offer for salaries and wages increase:

- 2015/16 Financial Year – 4.4 per cent (inflation linked)
- 2016/17 and 2017/18 Financial Years – inflation related increase plus additional 0.25 per cent

As the negotiations are still underway, municipalities are advised to use the above proposed guidelines in preparing their 2015/16 budgets.

5.2 Remuneration of councillors

Municipalities are advised to budget for the actual costs approved in line with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published by the Department of Cooperative Governance and Traditional Affairs. The gazette for 2015 will be released in due course. Municipalities are advised to refer to the circular issued on 23 January 2015 by the Department of Cooperative Governance and Traditional Affairs.

5.3 Budgeting for contingency plans for prolonged power outages

Municipalities have indicated that they are in the process of implementing contingency plans to address Eskom power outages such as the procurement of generators and indicated the need for funding from national government. The government is collectively working with Eskom to mitigate the impact of power cuts. These efforts will improve the availability of electricity over the medium term, and plans are under way to ensure that South Africa can generate sufficient energy to power its economy over the long term. The government therefore consistently encourages a reduction in energy consumption and promotion of energy efficiency.

Consequently the response from government is to address the immediate challenge and it would therefore be premature for municipalities to invest in contingency infrastructure with the expectation of funding.

5.4 Service level standards

MFMA circular No. 72 indicated that all municipalities must formulate service level standards which must form part of the 2015/16 tabled MTREF budget documentation. The service level standards need to be tabled before the municipal council for formal adoption. A broad guideline was provided on the minimum service standards to be incorporated in the budget documentation. In addition to the guideline, a framework was developed as an outline to assist municipalities in finalising their service level standards. The outline can be accessed by clicking [HERE](#).

It is acknowledged that it is not possible to have the same service level standards across all municipalities. Therefore the outline must be used as a guideline and be amended accordingly to align to the municipality's specific circumstances. Municipalities should also refer to other guidelines issued by other institutions available on the link indicated above.

5.5 Non-payment of Eskom and water boards as creditors

Section 65(2)(e) of the Municipal Finance Management Act, 2003 (MFMA, Act No. 56 of 2003) clearly states that "The accounting officer of a municipality is responsible for the management

of the expenditure of the municipality" and "that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure".

It has become a common trend between certain municipalities that outstanding debt to Eskom and the water boards is not prioritised for payment. ***Municipalities are cautioned that if they do not immediately settle the current accounts of Eskom and the water boards, the March 2015 tranche of the Equitable Share will be withheld.*** In addition, the payment arrangements to address arrear amounts must be concluded by relevant municipalities, implemented and effected in the budget.

Furthermore, going forward municipalities will be closely monitored and those found to be averting payment to Eskom and the water boards will be deemed as contravening the MFMA and consequently section 216(2) of the Constitution will be imposed.

Municipalities are also reminded of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, which the Minister of Finance promulgated on 31 May 2014. Failure by the Accounting Officer to comply with the requirements of section 65(2)(e) of the MFMA is an act of financial misconduct as defined in section 171 of the MFMA and municipalities is obliged to deal with such breach in terms of the regulations mentioned above.

5.6 VAT on Conditional Grants

Guideline was provided in MFMA Circular No. 58 that ALL conditional grant allocations in the Division of Revenue Act (DoRA) are VAT inclusive, i.e. national government has budgeted to pay the VAT inclusive price of the goods and services purchased by municipalities using conditional grant funding. Further guidelines were issued in MFMA Circular No. 59 on assessing VAT consequences of transactions involving the equitable share grant and conditional grants.

It is critical that municipalities distinguish between the following:

- *Transaction one – the transfer of funds from national or provincial government to a municipality.* The VAT on these transactions is zero-rated, and therefore the issue of paying and reclaiming VAT related to these transactions does not arise.
- *Transaction two – the expenditure of the grant funds by the municipality.* These transactions are subject to the normal VAT provisions. Depending on the nature of goods and services purchased the municipality may or may not be required to pay input VAT.

Municipalities are still advised to follow the guideline provided in the above-mentioned circulars as the position has not changed. Further reference should also be made to the **VAT 419 Guideline for Municipalities**.

6. mSCOA Training

6.1 Non-accredited training

The National Treasury will embark on non-accredited training for pilot municipalities during April and May 2015 as per the dates in the table below. Please note that this training is only for pilot municipalities, applicable vendors and provincial treasuries. The training will be on a nomination and invitational basis.

Province	Dates
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KwaZulu-Natal	14-15 April 2015
Limpopo	
Mpumalanga	
Free State	
Northern Cape	21-22 April 2015
Eastern Cape	
Western Cape	
Gauteng	5 – 6 May 2015
North West	

Non- accredited training will be provided to the metropolitan municipalities in 2 sessions on 05 and 06 May 2015. This training is intended to provide piloting stakeholders with a broader understanding of the mSCOA classification framework, typical transactional environment and linkage to reporting as part of the piloting output.

6.2 Accredited training

The National Treasury is in the process of developing the necessary unit standards for municipal SCOA (mSCOA). These unit standards will be accredited by LGSETA during the 2015 calendar year. National Treasury will develop unit standards aligned training material that will be accredited by LGSETA to be rolled out to all municipalities from the beginning of the 2016 calendar year.

National Treasury will also embark on a process of accreditation of service providers and more particularly facilitators and assessors to be able to roll out the unit standard aligned training from the beginning of the 2016 calendar year and guidelines in this regard will be issued towards the end of 2015.

6.3 mSCOA training provided by service providers

National Treasury is aware of the need to train all municipalities on mSCOA within a tight timeline to ensure that municipalities are in the position to be mSCOA compliant by 01 July 2017. On the same token National Treasury is aware of service providers engaging with municipalities that are offering mSCOA training. **Municipalities need to take note that currently there is no formal unit standard and no service provider can offer accredited training as it relates to the mSCOA. Consequently, municipalities are advised to refrain from entering into agreements with training service providers as it would constitute fruitless and wasteful expenditure.**

It is however acknowledged that there exists a need for broader mSCOA awareness and municipalities are advised to directly contact the National Treasury and respective Provincial Treasury to facilitate and consider these requests. Service providers that are approached to facilitate such awareness sessions should also directly liaise with the National Treasury. Municipalities are reminded to adhere to the supply chain management requirements at all times. In this regard municipalities are informed that there are limited specialists in this field at this point in time.

Please note that the current material available on the National Treasury's website (One day training – Demystify mSCOA) is available for use by all parties and no service provider is allowed to charge any fee for this material.

7. Conditional Grant Transfers to Municipalities

Section 214 of the Constitution provides for national government to transfer resources to municipalities in terms of the annual DoRA to assist them in exercising their powers and

performing their functions. These allocations are announced annually in the national budget. Transfers to municipalities from national government are supplemented with transfers from provincial government. Furthermore, transfers are also made between district municipalities and local municipalities.

The DoRA provides for funds to be allocated in different 'schedules'. Each of the schedules provide for grants of a particular type as follows:

Schedule 1		Equitable division of revenue raised nationally among the three spheres of government
Schedule 2		Determination of each province's equitable share of the provincial sphere's share of revenue raised nationally (as a direct charge against the National Revenue Fund)
Schedule 3		Determination of each municipality's equitable share of the local government sphere's share of revenue raised nationally
Schedule 4	Part A	Allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets
	Part B	Allocations to municipalities to supplement the funding of programmes or functions funded from municipal budgets
Schedule 5	Part A	Specific purpose allocations to provinces
	Part B	Specific purpose allocations to municipalities
Schedule 6	Part A	Allocations-in-kind to provinces for designated special programmes
	Part B	Allocations-in-kind to municipalities for designated special programmes
Schedule 7	Part A	Allocations to provinces for immediate disaster response
	Part B	Allocations to municipalities for immediate disaster response

It is important that the transfers applicable to municipalities are made transparently, and properly captured in municipalities' budgets. In this regard, regulation 10 of the *Municipal Budget and Reporting Regulations* provides guidance on when municipalities should reflect a transfer or donation in their budgets. Note that promises of funds that do not meet the requirements set out in regulation 10 must not be included in the municipality's budget.

Municipalities are advised not to provide for transfers from national or provincial departments that are not gazetted in terms of the 2015 Division of Revenue Act (once enacted) or the relevant provincial budget, or for which a properly approved agency agreement is not in place. Such ad hoc transfers are very often unauthorised expenditure at the national and provincial level, and are invariably related to fiscal dumping.

Also note that grants-in-kind (e.g. capital assets transferred by a district to a local municipality) need to be budgeted for as a 'transfer or grant' on Table A4 by the district municipality (and not on their Table A5 (Budgeted Capital Budget – since the expenditure does not get capitalised), and as a 'contributed asset' on Table A4 (Budgeted Financial Performance) by the local municipality, and from there directly on Table A6 (Budgeted Financial Position).

In support of regulation 10 of the *Municipal Budget and Reporting Regulations*, the 2015 Division of Revenue Bill provides that –

1. In terms of section 16, National Treasury is required to publish in the *Government Gazette* the allocations and indicative allocations for all national grants to municipalities;
2. In terms of section 30, each provincial treasury is required to publish in the *Government Gazette* the allocations and indicative allocations per municipality for every allocation to be made by the province to municipalities from the province's own funds; and
3. In terms of section 29, each category C municipality must indicate in its budget all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction.

The Government Gazette reflecting the allocations and indicative allocations for all national grants to municipalities will be available within 14 days of the 2015 Division of Revenue Act being signed into law at the following address:

<http://www.treasury.gov.za/legislation/bills/2015/Default.aspx>

In addition, National Treasury publishes a payment schedule that sets out exactly when the equitable share and national conditional grant funds are to be transferred to municipalities.

This will be available at:

http://mfma.treasury.gov.za/Media_Releases/Municipal%20Payment%20Schedule/Pages/default.aspx

7.1 Timing of municipal conditional grant transfers

In order to facilitate synchronisation of the national / provincial financial year (01 April to 31 March) with the municipal financial year (01 July to 30 June), the 2015 Division of Revenue Bill requires that all equitable share and Schedule 4 and 5 conditional allocations to municipalities must be transferred to municipalities within the period 01 July 2015 to 31 March 2016. Municipalities must not accept any equitable share or Schedule 4 and Schedule 5 transfers from national or provincial departments outside of these timeframes.

National and provincial departments are also advised to only transfer grant funds and to only make agency payments to municipalities within the period 01 July 2015 to 31 March 2016. This is to ensure the municipality is able to include such funds on its budget for 2015/16 and to ensure that reporting on the use of the funds is properly aligned across the national, provincial and municipal financial years.

7.2 Payment schedule for transfers

National Treasury has instituted an automated payment system for transfers to municipalities in order to ensure that appropriate safety checks are put in place.

Section 23 of the 2015 Division of Revenue Bill requires transfers to municipalities to be made as per the approved payment schedule published by National Treasury. Through this system, any transfers not in line with the payment schedule will be rejected. In addition, if the payment details of the municipality are not up-to-date the transfers will also be rejected.

7.3 Provincial allocations and payment schedules

Provincial Treasuries must publish in a gazette all provincial allocations envisaged to be transferred to municipalities and submit the gazette to National Treasury on a date not later than 14 days after the Division of Revenue Act has been enacted.

Provinces must also submit to the National Treasury the payment schedule against all provincial allocations to municipalities 14 days after the Act takes effect. The payment schedule must include the date of transfer, the amount and the name of the grant. The

Provincial Treasuries must notify the receiving officers of any deviations from the payment schedule. The payment schedules that provincial treasuries are required to submit to National Treasury in terms of section 30(5) of the 2015 Division of Revenue Bill will be published on National Treasury's website, along with the national payment schedule.

7.4 Relationship between Category C and Category B municipalities

The Division of Revenue Bill (DoRB) provides that the revenues raised nationally in respect of the 2015/16 financial year must be divided among the national, provincial and local spheres of government. Furthermore, section 29 of the DoRB states that category C municipality must, within 10 days after the Act takes effect, submit to the National Treasury and all category B municipalities within that municipality's area of jurisdiction, the budget, as tabled in accordance with section 16 of the MFMA, for the 2015/16 financial year.

Transfers are always made to the municipality (district or local) authorised to perform a function. In cases where basic services functions are assigned to district municipalities National Treasury publishes, for information purposes, the amounts that would have been allocated to each local municipality through the formulas for the local government equitable share and municipal infrastructure grant if local municipalities were assigned these basic services functions. These amounts are published in Appendix W1 and Appendix W2 to the 2015 Division of Revenue Bill (see pages 271-284 of the Bill).

The budget of a category C municipality must indicate all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction and disclose the criteria for allocating funds between the category B municipalities. The following practical arrangement will apply:

- Step 1: District Municipality (category C municipality) must when tabling their budgets indicate which municipalities within their area of jurisdiction will receive allocations from the municipality;
- Step 2: After the DoRA takes effect the District Municipality must within 10 days submit the tabled budget that contains allocations to be made to category B municipalities;
- Step 3: The District Municipality must share with the municipalities within its jurisdiction how much is allocated to them, what criteria was used to make allocations and agree with the affected municipalities on how the monies are going to be disbursed. The disbursement schedule (payment schedule) must be sent to National Treasury and respective Provincial Treasury before the beginning of the municipal financial year;
- Step 4: The District Municipality, having the authority to provide municipal services, must before implementing any capital project consult with the category B municipality affected and agree in writing through a Service Level Agreement (SLA) who will be responsible for operational costs and collection of rates; and
- Step 5: District Municipality must make transfers to their local municipalities according to the agreed upon payment schedule.

National Treasury may withhold or stop any funding allocated to a category C municipality and reallocate it to a category B municipality if the category C municipality fails to:

- i) make allocations to their respective municipalities within their jurisdiction;
- ii) reach an agreement with the category B municipality; and
- iii) submit the payment schedule to National Treasury and respective Provincial Treasury.

7.5 Responsibilities of transferring and receiving authorities

The legal obligations placed on transferring and receiving officers in terms of the 2015 DoRB are very similar to previous requirements. National Treasury intends ensuring strict compliance in order to improve spending levels, and the quality of information relating to the management of conditional grants.

Municipalities are again reminded that compliance with the annual DoRA is the responsibility of the municipal manager as the "receiving officer". The municipal manager is responsible for, among other things, the tabling of monthly reports in council on whether or not the municipality is complying with the DoRA. He/she is also responsible for reporting on any delays in the transfer or the withholding of funds. Failure on the part of a municipal manager to comply with the Act in this regard will have financial implications for the municipality as it will lead to the municipality losing revenue when funds are stopped and/or reallocated.

Where the municipality is unable to comply, or requires an extension, the municipal manager must apply to the National Treasury and provide comprehensive motivation for the non-compliance.

7.6 Criteria for the rollover of conditional grant funds

Section 22 of the 2014 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the Division of Revenue Act, municipalities must supply National Treasury with the following information –

1. A formal letter addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2014 DoRA. The letter must be signed by the accounting officer;
 2. List of all the projects that are linked to the unspent conditional grants and indicate how much was allocated and spent per project;
 3. Evidence that work on each of the projects has commenced, namely either of the following:
 - a. Proof that the project tender was published and the period for tender submissions closed before 31 March; or
 - b. Proof that a contractor or service provider was appointed for delivery of the project before 30 June.
 4. A progress report (also in percentages) on the state of implementation of each of the projects;
 5. The amount of funds committed to each project, and the conditional allocation from which the funds come;
 6. Reasons why the grants were not fully spent in the year that it was originally allocated as per the DoRA;
 7. Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;
 8. An indication of the time-period within which the funds are to be spent; and
 9. Proof that the Chief Financial Officer and Municipal Manager are permanently appointed.
- No rollover requests will be considered for municipalities with vacant or acting chief financial officers and Municipal Managers for a period exceeding 4 months.***

If any of the above information is not provided or the application is received by National Treasury after 31 August 2015, the application will be declined.

In addition, National Treasury will also take into account the following information when assessing rollover applications, and reserves the right to decline an application if there is non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in sections 71 and 72 of the MFMA and section 12 of the 2014 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audit Annual Financial Statements information to National Treasury by 31 August 2015;
3. Accurate disclosure of grant performance in the 2014/15 pre-audit Annual Financial Statements;
4. Under no circumstance would the National Treasury approve the entire allocation of the municipality i.e. The municipality must spend a minimum of 50 per cent of the allocation per programme;
5. Cash available in the bank as at 30 June 2015 and in line with the cash flow statements to finance the roll-over request;
6. No approval will be granted for municipalities requesting roll over of the same grant for the 3rd consecutive time; and
7. Incorporation of the Appropriation Statement (discussed in point 6.7 below) as part of the pre-audit Annual Financial Statements.

When approving any rollover requests, National Treasury will use the latest conditional grant expenditure information available at the time, which in this instance is likely to be the disclosure of grant performance in the 2014/15 pre-audit Annual Financial Statements which must be concluded by 31 August 2015.

Similar to the above mentioned rollover process and in accordance with section 22(3)(b) of Division of Revenue Act, provincial treasuries are encouraged to institute measures and criteria for the rollover of conditional grant funds that municipalities receive from provincial departments. Refer to MFMA Budget Circular No.51 for more information.

7.7 Unspent conditional grant funds for 2014/15

The process to ensure the return of unspent conditional grants for the 2014/15 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA circulars, the following practical arrangements will apply –

- Step 1: Municipalities must submit their June 2015 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditures reported to both National Treasury and national transferring officers are the same.
- Step 2: When preparing their annual financial statements a municipality must determine what portion of each national conditional allocation it received remained unspent as at 30 June 2015. These amounts **MUST** exclude all interest earned on conditional grants, retention and all VAT related to conditional grant spending that has been *reclaimed from SARS*, which must be disclosed separately.
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the DoRA 2014 that the funds are committed to identifiable projects or wants to propose an alternative payment method or schedule, the required information must be submitted to National Treasury by 31 August 2015. **National Treasury will not consider any rollover requests that are incomplete (see item 7.6 below) or that are received after this deadline.**

